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ABSTRACT

This report contains analyses of income and expenditures for Oklahoma state colleges and universities for the fiscal year 1997-98. Educational and General Part I Income was reported at $751,750,307 for the 25 Oklahoma institutions for 1997-98, an increase of 7.3% from income reported for the preceding year, and 25.7% over the previous three years. The proportion of Educational and General income from student fees has increased from 25.1% in 1994-95 to 27.2% in 1997-98. From 1994-95 through 1997-98, state appropriated funds have decreased as a percentage of total educational and general income from 64.1% to 62.4%. Total Educational and General income grew by 25.7% between 1994-95 and 1997-98. The largest annual increase was 13.5% in 1996-97. Total student fee revenue increased 36.1% over the four-year period compared to an increase of 22.3% in state appropriations. State appropriations per full-time enrollment student in 1997-98 increased $932.34 or 27.1% from 1994-95. Student fee revenue per full-time enrollment student in 1997-98 increased $557.86 or 41.4% from 1994-95. During the fiscal year 1997-98, Oklahoma's 25 state-supported colleges and universities spent a total of $716,628,877 for all current operating purposes, an increase of $46,481,041 or 6.9% more than 1996-97. (VWC)

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ED 446 802

Current Operating Income and Expenditures

Oklahoma State Colleges and Universities

Fiscal Year 1997-98

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FOREWORD

Sound budget planning is essential for all enterprises, including institutions of higher education. Basic to sound budget planning are analyses of income and expenditures that provide information for prudent and effective use of resources and help to identify areas that need greater support.

In a report of a study on financing current operating costs of Oklahoma public higher education, it was recommended that annual studies be made of the current operating income and expenditures of colleges and universities in The Oklahoma State System of Higher Education. Such studies provide useful information for college administrators, governing boards, the coordinating board, the Governor, and the Legislature for both immediate and long-range planning.

Accordingly, this report contains analyses of income and expenditures for the fiscal year 1997-98. The Oklahoma State Regents for Higher Education have authorized its publication and distribution for the benefit of those interested in and concerned with the effort to provide more adequate financing of Oklahoma's state system of higher education.

Hans Brisch
Chancellor

Table of Contents

	Page
Foreword	iii
List of Tables and Figures	v
PART:	
I HIGHLIGHTS	1
II INTRODUCTION	2
III TRENDS IN INCOME FOR EDUCATIONAL AND GENERAL PURPOSES	4
Percentage Relationships of Income	8
Income per Full-Time-Equivalent Student	10
Comparison of Income for Four Fiscal Years	12
Student Fees	15
State Appropriations	17
Federal Appropriations	19
Gifts and Grants	20
Sales and Services of Educational Departments	22
Organized Activities Related to Educational Departments	24
Other Sources of Income	26
IV TRENDS IN EXPENDITURES FOR EDUCATIONAL AND GENERAL PURPOSES	28
Percentage Relationship of Expenditures	31
Funding Pressures and APRA	31
Expenditures per Full-Time-Equivalent Student	33
Comparison of Expenditures for Four Fiscal Years	35
Instruction	37
Research	37
Public Service	40
Academic Support	40
Student Services	43
Institutional Support	43
Physical Plant Operation and Maintenance	46
Scholarships and Fellowships	46
Expenditures by Object	51
V TRENDS IN CURRENT OPERATING EXPENDITURES	54
VI AUXILIARY ENTERPRISES; STUDENT AID; AND EDUCATIONAL AND GENERAL-PART II, SPONSORED RESEARCH AND SERVICES, INCOME AND EXPENDITURES	56
VII OTHER CONSTITUENT AGENCIES INCOME AND EXPENDITURES	59
Appendix A: Summary of All Current Expenditures	64

Table	Page
14. Percentage Distribution of Total Educational & General Income to Seven Sources for Eight Constituent Agencies for the Fiscal Year 1997-98	60
15. Expenditures by Eight Constituent Agencies for Ten Educational & General Functions for the Fiscal Year 1997-98	61
16. Percent Distribution of Total Educational & General Expenditures to Ten Functions for Eight Constituent Agencies for the Fiscal Year 1997-98	61
17. Total Educational & General Expenditures by Object for Eight Constituent Agencies for the Fiscal Year 1997-98	62
18. Percentage Distribution of Total Educational & General Expenditures to Twelve Objects for Eight Constituent Agencies for the Fiscal Year 1997-98	62
19. Total Agency Special Account Income, Student Aid, and Sponsored Research Income and Programs for Eight Constituent Agencies for the Fiscal Year 1997-98	63
20. Expenditures for Agency Special Account Income, Student Aid, and Sponsored Research and Programs for Eight Constituent Agencies for the Fiscal Year 1997-98	63

Figure	Page
1. Trends in Educational & General Part I Income	5
2. Comparison of Total Income by Source per FTE Student, 1994-95 to 1997-98	6
3. Four-Year Trends in Total Income by Source, 1994-95 to 1997-98	14
4. Percentages of Educational & General Part I Expenditures for 25 Oklahoma State-Supported Colleges and Universities for Ten Functions, 1997-98	30
5. Proportion of E&G Part I, Auxiliary Enterprises, Student Aid, and E&G Part II, 1994-95 through 1997-98	56

List of Tables and Figures

Table		Page
1.	Total Educational & General Income by Source for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	8
2.	Percentage Distribution of Total Educational & General Income to Seven Sources for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	10
3.	Educational & General Income per Full-Time-Equivalent Student from Seven Sources for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	11
4.	Comparison of Educational and General Income by Source for the Fiscal Years 1994-95 through 1997-98	13
5.	Expenditures by 25 Oklahoma State Colleges and Universities for Ten Educational & General Part I Functions for the Fiscal Year 1997-98	30
6.	Percentage Distribution of Total Educational & General Expenditures to Ten Functions for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	32
7.	Expenditures per Full-Time-Equivalent Student by 25 Oklahoma State Colleges and Universities for Ten Educational and General Functions Part I for Fiscal Year 1997-98	34
8.	Comparison of Educational & General Expenditures by Function for the Fiscal Years 1994-95 through 1997-98	36
9.	Total Educational & General Expenditures by Object for 25 Oklahoma State Colleges and Universities for the Fiscal Year –1997-98	52
10.	Percentage Distribution of Total Educational & General Expenditures to Twelve Objects for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	53
11.	Total Agency Special Account Income, Student Aid, and Sponsored Research Income and Programs for 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98.	57
12.	Expenditures for Agency Special Account Income, Student Aid, and Sponsored Research and Programs by 25 Oklahoma State Colleges and Universities for the Fiscal Year 1997-98	58
13.	Total Educational & General Income by Source for Eight Constituent Agencies for the Fiscal Year 1997-98	60

I. HIGHLIGHTS

- Educational and General Part I Income was reported at $751,750,307 for the 25 institutions for 1997-98, an increase of 7.3 percent from income reported for the preceding year, and 25.7 percent over the previous three years.

- The proportion of E&G income from student fees has increased from 25.1 percent in 1994-95 to 27.2 percent in 1997-98. From 1994-95 through 1997-98, state appropriated funds have decreased as a percentage of total educational and general income from 64.1 percent to 62.4 percent.

- Total E&G income grew by 25.7 percent over the four-year period. The largest annual increase was 13.5 percent in 1996-97.

- Total student fee revenue increased 36.1 percent over the four-year period compared to an increase of 22.3 percent in state appropriations.

- State appropriations per FTE student in 1997-98 increased $932.34 or 27.1 percent from 1994-95.

- Student fee revenue per FTE student in 1997-98 increased $557.86 or 41.4 percent from 1994-95.

- During the fiscal year 1997-98, Oklahoma's 25 state-supported colleges and universities spent a total of $716,628,877 for all current operating purposes, an increase of $46,481,041 or 6.9 percent more than 1996-97.

II. INTRODUCTION

The report, Financing Current Operating Costs of Higher Education in Oklahoma, published by the State Regents in 1963, was the culmination of a detailed study of the financial operations of Oklahoma's state, private and municipal colleges and universities. This landmark study involved analyses of current operating income and expenditures, future financial needs, instructional salary costs, budget building procedures, student costs, and student assistance programs.

One of the recommendations of the report was:
"...that the State Regents continue to compile, analyze, and disseminate educational financial data...in order that up-to-date and reliable information will be available for continuous long-range planning."

In keeping with this recommendation, income and expenditure data from state-supported colleges and universities have been gathered, analyzed and published for every fiscal year since 1962-63 until 1997-98 following the same general pattern of earlier years.

Beginning with 1990-91, the data have been collected, organized and reported using a revised group of functions and a new group of object of expenditure codes. The Universities and Colleges Higher Education Financial Control Act of 1987 in Senate Bill 77 amended 70 O.S. Supp. 1987, Section 3903 to read "...The account classification for the State System shall conform as nearly as possible with the classification of accounts recommended by the publications of the National Association of Colleges and University Business Officers." The revised function categories and object of expenditure categories are in compliance with that statutory provision.

The data in this report can be a useful aid in the management of available financial resources and will be informative to those charged with the responsibility of supplying the financial resources for State System institutions.

The 1997-98 income and expenditure data are divided into two sections: Educational and General--Part I and Educational and General--Part II.

The two-part classification divides the regular, ongoing programs from the special, one-time projects. Part I reflects all income and expenditures for educational and general activities normally associated with institutions' educational functions and supported primarily by revolving and state-appropriated funds. Part II reflects income and expenditures for those educational and general activities not anticipated to recur regularly. These are contractual or grant agreements for research or other services supported fully by the sponsors.

The general categories used in this report are:

Educational and General--Part I
Auxiliary Enterprises
Student Aid
Educational and General--Part II

Educational and General--Part I expenditures and income are reported and analyzed in depth. Auxiliary Enterprises, Student Aid, E&G Part II, Sponsored Research and Other Sponsored Programs are grouped for reporting purposes.

The data for the report are provided by the institutions on forms provided by the State Regents. All the data are reported on a cash basis and in most cases, figures are rounded to the nearest dollar.

In addition to the normal caution that should be exercised in the use of data, there are two broad limitations in the data.

1. Limitations due to differences in application of principles of institutional accounting. Institutions may differ in the application of accounting principles and to the extent that they differ, the comparability of the data is impaired. While efforts have been made to secure greater uniformity of institutional accounting procedures, resulting in many changes in institutions' financial accounting, some inconsistency of data may still exist.

2. Limitations due to differences in functions and size of the various institutions. Differences in institutions' size and function dictate some differences in their income and expenditure patterns. Therefore, complete uniformity of financial operations should not be expected.

Appropriate consideration of these limitations should be used in interpreting data in the report. However, the data are valid for drawing broad conclusions and provide valuable answers to questions about the operation of Oklahoma colleges and universities.

For the purpose of this report, State System institutions have been grouped into three categories listed below with standard abbreviations used in the report.

COMPREHENSIVE UNIVERSITIES

OU	University of Oklahoma, Norman
OSU	Oklahoma State University, Stillwater

FOUR-YEAR UNIVERSITIES

UCO	University of Central Oklahoma, Edmond
ECU	East Central University, Ada
NSU	Northeastern State University, Tahlequah
NWOSU	Northwestern Okla. State University, Alva
SEOSU	Southeastern Okla. State University, Durant
SWOSU	Southwestern Okla. State University, Weatherford
Cameron	Cameron University, Lawton
Langston	Langston University, Langston
OPSU	Oklahoma Panhandle State University, Goodwell
USAO	Univ. of Science and Arts of Oklahoma, Chickasha

TWO-YEAR COLLEGES

CASC	Carl Albert State College, Poteau
Connors	Connors State College, Warner
Eastern	Eastern Oklahoma State College, Wilburton
Murray	Murray State College, Tishomingo
NEOAMC	Northeastern Oklahoma A&M College, Miami
NOC	Northern Oklahoma College, Tonkawa
OCCC	Oklahoma City Community College, OKC
Redlands	Redlands Community College, El Reno
Rogers	Rogers University – Claremore Campus
Rose	Rose State College, Midwest City
Seminole	Seminole State College, Seminole
TCC	Tulsa Comunity College, Tulsa
WOSC	Western Oklahoma State College, Altus

There are eight other budget agencies in the State System, each of which performs a unique function. Since their income and expenditures do not represent activities comparable to those of the 25 institutions listed above, they are reported separately.

The eight are: OU Health Sciences Center, OU Law Center, OSU College of Veterinary Medicine, OSU Agricultural Experiment Station, OSU Cooperative Extension Service, OSU Technical Branch-Okmulgee, OSU Technical Branch-Oklahoma City and the OSU College of Osteopathic Medicine, Tulsa.

III. TRENDS IN INCOME FOR EDUCATIONAL AND GENERAL PURPOSES

Figure 1 illustrates general trends over the past four years in educational and general income. Such income was reported at $751,750,307 for the 25 institutions for 1997-98, an increase of 7.3 percent from income reported for the preceding year. Figure 2 shows the comparison between 1996-97 and 1997-98 of total income by source on a per FTE student basis.

The proportion of E&G income from student fees has increased from 25.1 percent in 1994-95 to 27.2 percent in 1997-98. From 1994-95 through 1997-98, state appropriated funds have decreased as a percentage of total educational and general income from 64.1 percent to 62.4 percent.

Tables 1, 2 and 3 show how individual institutions in Oklahoma compare in sources of E&G income for 1997-98. Table 1 shows the dollar amounts and Table 2 shows the percentages received from the various sources. Table 3 shows the amount of income per full-time-equivalent student.

Figure 1. TRENDS IN EDUCATIONAL AND GENERAL PART I INCOME

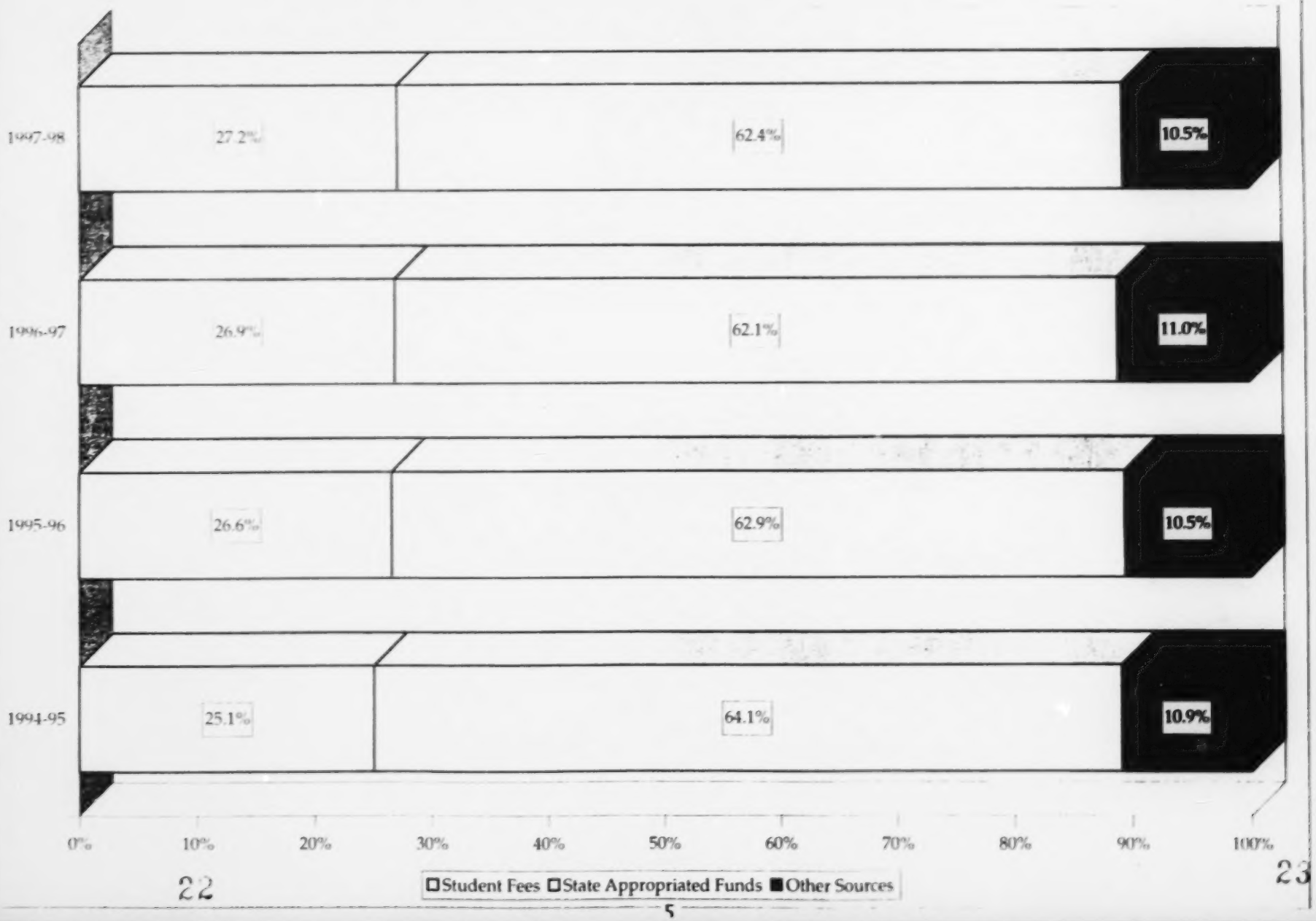

FIGURE 2. COMPARISON OF TOTAL INCOME BY SOURCE PER FTE STUDENT
Fiscal Years 1996-97 and 1997-98

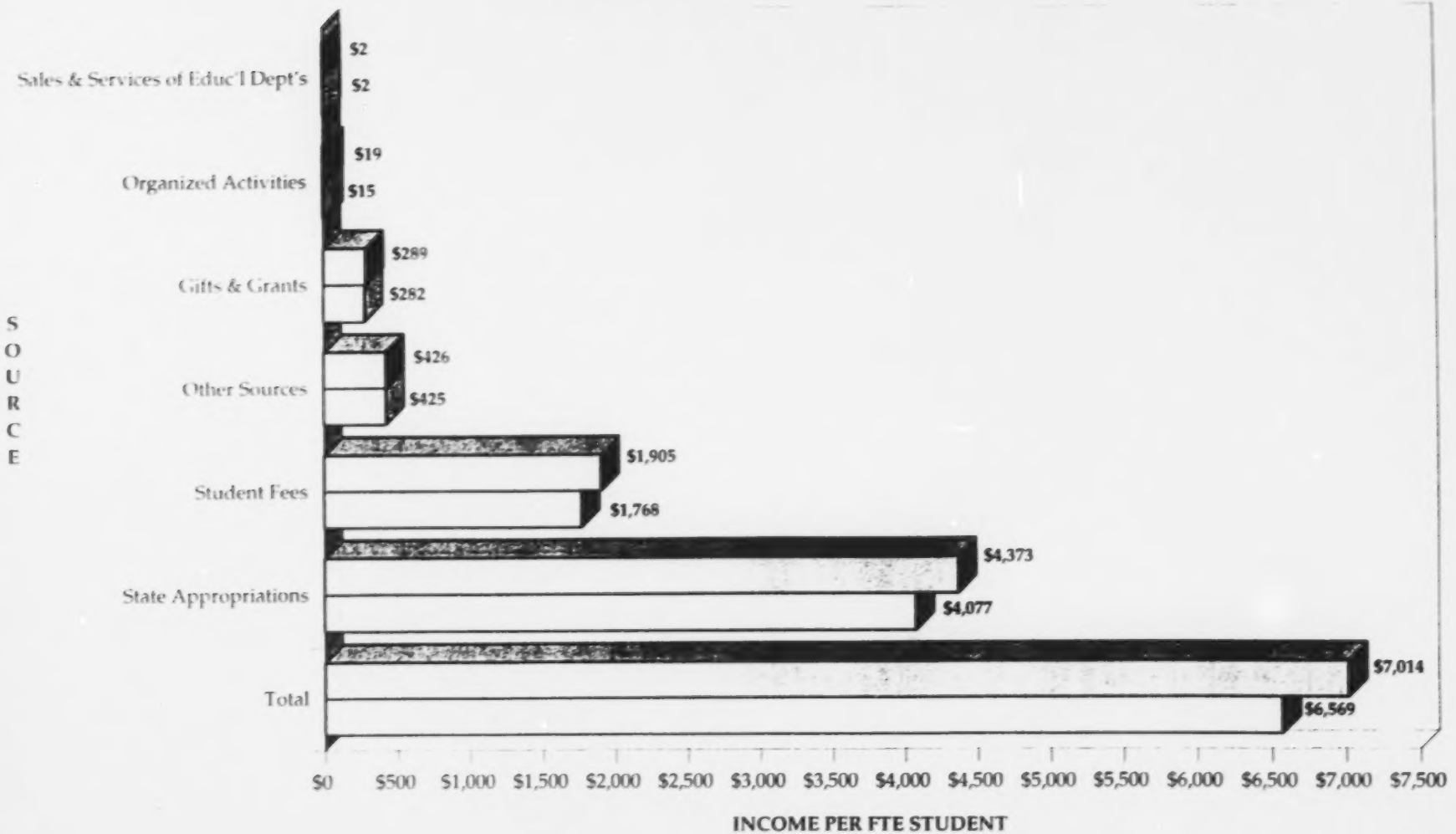

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TABLE 1

TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Total	Student Fees	State Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	$ 191,134,340	$ 57,843,748	$ 104,280,747	$ 14,511,583	$ -	$ 79,596	$ 14,418,666
OSU	163,517,163	49,694,642	100,796,202	5,931,278	135,006	1,313,677	5,646,358
Comprehensive Universities	$ 354,651,503	$ 107,538,390	$ 205,076,949	$ 20,442,861	$ 135,006	$ 1,393,273	$ 20,065,024
UCO	$ 60,382,362	$ 21,220,026	$ 38,112,351	$ 246,182	$ 20,843	$ 22,606	$ 760,354
ECU	19,884,505	5,178,415	14,106,494	542,484	842	-	56,270
NSU	38,644,866	10,048,577	25,991,018	2,409,445	-	7,594	188,232
NWOSU	11,628,137	2,960,774	8,255,038	73,942	5,810	15,283	317,290
SEOSU	19,123,003	4,831,826	13,670,214	560,567	4,516	-	55,880
SWOSU	25,605,755	6,638,756	18,493,010	247,862	603	39,746	185,778
CAMERON	23,138,741	6,251,977	16,750,435	500	-	9,600	126,229
LANGSTON	15,816,542	3,530,214	9,785,667	2,436,994	-	-	63,667
PANHANDLE	7,306,302	1,772,791	5,441,473	-	-	52,925	39,113
USAO	7,378,132	1,547,634	5,740,036	45,981	-	10,965	33,516
Four-Year Universities	$ 228,908,345	$ 63,980,990	$ 156,345,736	$ 6,563,957	$ 32,614	$ 158,719	$ 1,826,329
CASC	$ 5,546,202	$ 904,052	$ 4,026,659	$ 577,106	$ -	$ -	$ 38,385
CONNORS	6,868,498	1,504,228	5,021,395	248,467	-	245	94,163
EASTERN	7,465,586	1,164,287	5,157,993	1,022,850	9,453	87,815	23,188
MURRAY	5,971,094	1,450,441	3,708,498	474,004	-	75,166	262,985
NEOAMC	9,643,193	1,709,281	7,848,565	-	-	12,989	72,358
NOC	6,737,999	1,587,253	4,542,793	576,366	432	-	31,155
OCCC	23,149,734	5,506,228	14,647,554	61,306	3,053	174,288	2,757,305
REDLANDS	4,914,041	1,074,261	3,367,241	352,120	-	-	120,419
ROGERS *(Claremore Campus)*	10,139,066	2,114,295	7,626,831	372,185	-	-	25,755
ROSE	24,256,268	4,430,978	17,495,046	135,381	-	-	2,194,863
SEMINOLE	4,853,883	1,045,072	3,625,356	129,659	-	-	53,796
TCC	53,821,441	9,214,590	26,413,822	29,437	-	94,635	18,068,957
WOSC	4,823,454	937,832	3,861,530	9,718	-	-	14,374
Two-Year Colleges	$ 168,190,459	$ 32,642,798	$ 107,343,283	$ 3,988,599	$ 12,938	$ 445,138	$ 23,757,703
All Institutions	$ 751,750,307	$ 204,162,178	$ 468,765,968	$ 30,995,417	$ 180,558	$ 1,997,130	$ 45,649,056

Percentage Relationships of Income

The percent of income from student fees, as shown by Table 2, varied among institutions. They range from 15.6 percent at EOSC to 35.1 percent at UCO. Even among institutions of like type, considerable variation existed in the percentage of total E&G income from student fees. The two-year institutions reported a range from 15.6 percent at EOSC to 24.3 percent at Murray. OU had 30.3 percent and OSU had 30.4 percent of their income from student fees. The four-year universities reported a range from 21.0 percent at USAO to 35.1 percent at UCO. Student fees provided 27.2 percent of the total E&G income for all institutions combined.

A rather wide range of percentages is shown for income from state appropriations, as has been true in previous years. Percentages of income from that source ranged from 49.1 percent at TCC to 81.4 percent at NEOAMC. While all institutions of the State System are dependent on state appropriations for the major portion of educational and general income, it is not appropriate to expect the percentage to be the same, even among institutions of like type. Institutions vary a great deal in the amount of money received from sources other than state appropriations and this, along with other factors, has a marked effect on percentage relationships.

TABLE 2

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL INCOME TO SEVEN SOURCES FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Total	Student Fees	State Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	100.0%	30.3%	54.6%	7.6%	0.0%	0.0%	7.5%
OSU	100.0%	30.4%	61.6%	3.6%	0.1%	0.8%	3.5%
Comprehensive Universities	100.0%	30.3%	57.8%	5.8%	0.0%	0.4%	5.7%
UCO	100.0%	35.1%	63.1%	0.4%	0.0%	0.0%	1.3%
ECU	100.0%	26.0%	70.9%	2.7%	0.0%	0.0%	0.3%
NSU	100.0%	26.0%	67.3%	6.2%	0.0%	0.0%	0.5%
NWOSU	100.0%	25.5%	71.0%	0.6%	0.0%	0.1%	2.7%
SEOSU	100.0%	25.3%	71.5%	2.9%	0.0%	0.0%	0.3%
SWOSU	100.0%	25.9%	72.2%	1.0%	0.0%	0.2%	0.7%
CAMERON	100.0%	27.0%	72.4%	0.0%	0.0%	0.0%	0.5%
LANGSTON	100.0%	22.3%	61.9%	15.4%	0.0%	0.0%	0.4%
PANHANDLE	100.0%	24.3%	74.5%	0.0%	0.0%	0.7%	0.5%
USAO	100.0%	21.0%	77.8%	0.6%	0.0%	0.1%	0.5%
Four-Year Universities	100.0%	28.0%	68.3%	2.9%	0.0%	0.1%	0.8%
CASC	100.0%	16.3%	72.6%	10.4%	0.0%	0.0%	0.7%
CONNORS	100.0%	21.9%	73.1%	3.6%	0.0%	0.0%	1.4%
EASTERN	100.0%	15.6%	69.1%	13.7%	0.1%	1.2%	0.3%
MURRAY	100.0%	24.3%	62.1%	7.9%	0.0%	1.3%	4.4%
NEOAMC	100.0%	17.7%	81.4%	0.0%	0.0%	0.1%	0.8%
NOC	100.0%	23.6%	67.4%	8.6%	0.0%	0.0%	0.5%
OCCC	100.0%	23.8%	63.3%	0.3%	0.0%	0.8%	11.9%
REDLANDS	100.0%	21.9%	68.5%	7.2%	0.0%	0.0%	2.5%
ROGERS *(Claremore Campus)*	100.0%	20.9%	75.2%	3.7%	0.0%	0.0%	0.3%
ROSE	100.0%	18.3%	72.1%	0.6%	0.0%	0.0%	9.0%
SEMINOLE	100.0%	21.5%	74.7%	2.7%	0.0%	0.0%	1.1%
TCC	100.0%	17.1%	49.1%	0.1%	0.0%	0.2%	33.6%
WOSC	100.0%	19.4%	80.1%	0.2%	0.0%	0.0%	0.3%
Two-Year Colleges	100.0%	19.4%	63.8%	2.4%	0.0%	0.3%	14.1%
All Institutions	100.0%	27.2%	62.4%	4.1%	0.0%	0.3%	6.1%

Income Per Full-Time-Equivalent Student

As shown by Table 3, E&G income per full-time-equivalent student ranged from $3,925.13 at CASC to $10,114.53 at OU. Two-year colleges as a group had the lowest amount of income per student and comprehensive universities the highest.

Significant variations of income per FTE student from student fees exist, even among like-type institutions. OU and OSU had income from that source of $3,061.00 and $3,051.18 per student, respectively. Among the four-year universities, comparable figures ranged from $1,296.18 at USAO to $1,967.73 at UCO. Two-year institutions reported a low of $639.81 at CASC and a high of $1,166.89 at Murray. These variations are due to such factors as the proportion of nonresident enrollments, the offering of graduate-level programs, higher special fees at some institutions, and whether or not an institution offers courses at a higher education center.

A wide range in income per FTE student from state appropriations also exists. Table 3 shows that income from that source ranged from $2,716.53 at OCCC to $6,188.75 at OSU. Such variations are due to the fact that budget allocations are not made on the basis of FTE enrollment alone. The different types of institutions are recognized in determining the financial needs of colleges and universities, as well as the costs of different types of programs and enrollment by level.

TABLE 3

EDUCATIONAL & GENERAL INCOME PER FULL-TIME EQUIVALENT STUDENT FROM SEVEN SOURCES FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Number of FTE Students	Total Educational & General Income	Student Fees	State Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU	18,897	$ 10,114.53	$ 3,061.00	$ 5,518.38	$ 767.93	$ -	$ 4.21	$ 763.01
OSU	16,287	$ 10,039.73	$ 3,051.18	$ 6,188.75	$ 364.17	$ 8.29	$ 80.66	$ 346.68
Comprehensive Universities	35,184	$ 10,079.91	$ 3,056.46	$ 5,828.70	$ 581.03	$ 3.84	$ 39.60	$ 570.29
UCO	10,784	$ 5,599.25	$ 1,967.73	$ 3,534.16	$ 22.83	$ 1.93	$ 2.10	$ 70.51
ECU	3,742	$ 5,313.87	$ 1,383.86	$ 3,769.77	$ 144.97	$ 0.23	$ -	$ 15.04
NSU	6,730	$ 5,742.18	$ 1,493.10	$ 3,861.96	$ 358.02	$ -	$ 1.13	$ 27.97
NWOSU	1,526	$ 7,620.01	$ 1,940.22	$ 5,409.59	$ 48.45	$ 3.81	$ 10.02	$ 207.92
SEOSU	3,336	$ 5,732.32	$ 1,448.39	$ 4,097.79	$ 168.04	$ 1.35	$ -	$ 16.75
SWOSU	4,246	$ 6,030.56	$ 1,563.53	$ 4,355.40	$ 58.38	$ 0.14	$ 9.36	$ 43.75
CAMERON	4,159	$ 5,563.53	$ 1,503.24	$ 4,027.52	$ 0.12	$ -	$ 2.31	$ 30.35
LANGSTON	2,699	$ 5,860.15	$ 1,307.97	$ 3,625.66	$ 902.92	$ -	$ -	$ 23.59
PANHANDLE	1,033	$ 7,072.90	$ 1,716.16	$ 5,267.64	$ -	$ -	$ 51.23	$ 37.86
USAO	1,194	$ 6,179.34	$ 1,296.18	$ 4,807.40	$ 38.51	$ -	$ 9.18	$ 28.07
Four-Year Universities	39,449	$ 5,802.64	$ 1,621.87	$ 3,963.24	$ 166.39	$ 0.83	$ 4.02	$ 46.30
CASC	1,413	$ 3,925.13	$ 639.81	$ 2,849.72	$ 408.43	$ -	$ -	$ 27.17
CONNORS	1,536	$ 4,471.68	$ 979.32	$ 3,269.14	$ 161.76	$ -	$ 0.16	$ 61.30
EASTERN	1,294	$ 5,769.39	$ 899.76	$ 3,986.08	$ 790.46	$ 7.31	$ 67.86	$ 17.92
MURRAY	1,243	$ 4,803.78	$ 1,166.89	$ 2,983.51	$ 381.34	$ -	$ 60.47	$ 211.57
NEOAMC	1,703	$ 5,662.47	$ 1,003.69	$ 4,608.67	$ -	$ -	$ 7.63	$ 42.49
NOC	1,659	$ 4,061.48	$ 956.75	$ 2,738.27	$ 347.42	$ 0.26	$ -	$ 18.78
OCCC	5,392	$ 4,293.35	$ 1,021.18	$ 2,716.53	$ 11.37	$ 0.57	$ 32.32	$ 511.37
REDLANDS	1,113	$ 4,415.13	$ 965.19	$ 3,025.37	$ 316.37	$ -	$ -	$ 108.19
ROGERS *(Claremore Campus)*	1,921	$ 5,278.01	$ 1,100.62	$ 3,970.24	$ 193.75	$ -	$ -	$ 13.41
ROSE	4,128	$ 5,876.03	$ 1,073.40	$ 4,238.14	$ 32.80	$ -	$ -	$ 531.70
SEMINOLE	1,147	$ 4,231.81	$ 911.14	$ 3,160.73	$ 113.04	$ -	$ -	$ 46.90
TCC	8,944	$ 6,017.60	$ 1,030.25	$ 2,953.24	$ 3.29	$ -	$ 10.58	$ 2,020.23
WOSC	1,058	$ 4,559.03	$ 886.42	$ 3,649.84	$ 9.19	$ -	$ -	$ 13.59
Two-Year Colleges	32,551	$ 5,166.98	$ 1,002.82	$ 3,297.70	$ 122.53	$ 0.40	$ 13.68	$ 729.86
All Institutions	107,184	$ 7,013.64	$ 1,904.78	$ 4,373.47	$ 289.18	$ 1.68	$ 18.63	$ 425.89

Comparison of Income for Four Fiscal Years

Table 4 shows trends in E&G income for four years by institution and by source. These trends are presented in terms of the total amount of income from the various sources, proportions from those sources and the amount of income per FTE student from those sources.

Total E&G Income grew by 25.7 percent over the four-year period, including a 13.5 percent increase for 1996-97 from the previous year, which was the largest annual increase over the four-year period.

In terms of income per student, there was an increase of $444.99 or 6.8 percent in 1997-98 from the previous year. Since 1994-95, there has been a net increase of $1,641.90 or 30.6 percent per FTE student in E&G income, considering all institutions as a whole.

Figure 3 illustrates four-year trends in total income by source and on a per FTE student basis.

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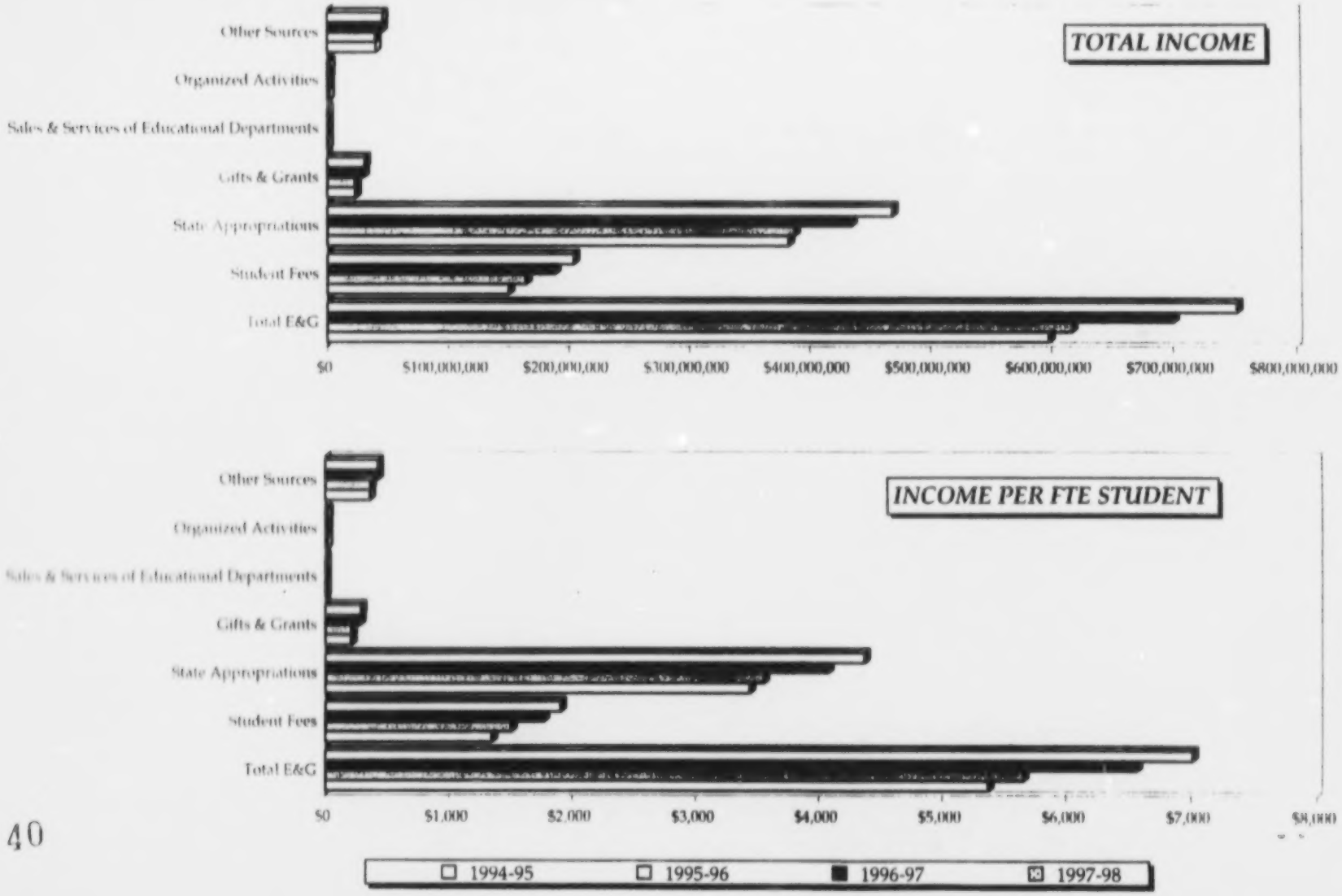
TABLE 4

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Total Educational & General Income	Amount				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	145,689,395	149,658,191	175,809,214	191,134,340	$ 8,265.60	$ 8,451.45	$ 9,749.30	$10,114.53
OSU	127,743,703	130,584,028	155,881,792	163,517,163	$ 8,191.85	$ 8,534.35	$ 9,776.22	$10,039.73
Comprehensive Univ.	273,433,098	280,242,219	331,691,006	354,651,503	$ 8,230.98	$ 8,489.87	$ 9,761.93	$10,079.91
UCO	48,762,636	51,319,319	56,381,103	60,382,362	$ 4,045.01	$ 4,335.50	$ 5,099.13	$ 5,599.25
ECU	16,674,000	17,070,931	18,252,969	19,884,505	$ 4,244.91	$ 4,436.31	$ 4,799.62	$ 5,313.87
NSU	30,557,848	31,392,562	35,034,588	38,644,866	$ 4,122.75	$ 4,525.38	$ 5,076.74	$ 5,742.18
NWOSU	7,449,689	7,477,812	10,773,068	11,628,137	$ 4,644.44	$ 5,015.30	$ 7,429.70	$ 7,620.01
SEOSU	16,301,138	16,958,362	17,876,712	19,123,003	$ 4,674.83	$ 4,987.75	$ 5,440.27	$ 5,732.32
SWOSU	22,112,350	22,557,215	23,732,043	25,605,755	$ 4,720.83	$ 4,980.62	$ 5,893.23	$ 6,030.56
CAMERON	19,362,550	19,217,693	21,833,707	23,138,741	$ 4,231.33	$ 4,282.97	$ 5,228.38	$ 5,563.53
LANGSTON	11,848,310	12,202,735	13,657,831	15,816,542	$ 4,370.46	$ 4,499.53	$ 5,062.21	$ 5,860.15
PANHANDLE	5,575,351	6,432,180	6,364,600	7,306,302	$ 5,000.31	$ 5,598.07	$ 5,703.05	$ 7,072.90
USAO	6,649,564	6,507,957	6,931,808	7,378,132	$ 4,570.15	$ 4,618.85	$ 5,332.16	$ 6,179.34
Four-Year Universities	185,293,436	191,136,766	210,838,429	228,908,345	$ 4,306.45	$ 4,572.76	$ 5,295.59	$ 5,802.64
CASC	4,447,082	4,652,436	5,115,668	5,546,202	$ 3,999.17	$ 4,260.47	$ 4,155.70	$ 3,925.13
CONNORS	6,059,777	6,024,457	6,628,673	6,868,498	$ 3,201.15	$ 3,206.20	$ 3,981.18	$ 4,471.68
EASTERN	6,321,730	6,446,428	6,792,225	7,465,586	$ 4,222.93	$ 4,476.69	$ 4,904.13	$ 5,769.39
MURRAY	4,448,985	4,620,447	5,137,797	5,971,094	$ 4,044.53	$ 3,979.71	$ 4,190.70	$ 4,803.78
NEOAMC	8,925,533	8,848,816	9,244,312	9,643,193	$ 4,685.32	$ 5,076.77	$ 5,291.54	$ 5,662.47
NOC	5,094,632	5,273,466	6,238,984	6,737,999	$ 3,362.79	$ 3,428.78	$ 4,027.75	$ 4,061.48
OCCC	18,229,778	18,644,294	21,076,071	23,149,734	$ 3,185.91	$ 3,359.33	$ 3,897.20	$ 4,293.35
REDLANDS	4,027,228	4,218,063	4,647,243	4,914,041	$ 3,141.36	$ 3,468.80	$ 3,931.68	$ 4,415.13
ROGERS *(Claremore)*	8,589,990	9,367,355	9,499,076	10,139,066	$ 4,080.76	$ 4,750.18	$ 4,876.32	$ 5,278.01
ROSE	20,626,671	20,674,943	22,901,117	24,256,268	$ 3,983.52	$ 4,272.57	$ 5,248.94	$ 5,876.03
SEMINOLE	4,271,261	4,351,293	4,546,631	4,853,883	$ 3,521.24	$ 3,635.17	$ 4,171.22	$ 4,231.81
TCC	44,128,101	48,065,696	51,356,883	53,821,441	$ 4,594.28	$ 4,955.23	$ 5,629.39	$ 6,017.60
WOSC	4,213,927	4,337,059	4,575,946	4,823,454	$ 4,344.25	$ 4,461.99	$ 5,073.11	$ 4,559.03
Two-Year Colleges	139,384,695	145,524,753	157,760,626	168,190,459	$ 3,971.41	$ 4,242.83	$ 4,806.99	$ 5,166.98
ALL INSTITUTIONS	598,111,229	616,903,738	700,290,061	751,750,307	$ 5,371.74	$ 5,654.12	$ 6,568.65	$ 7,013.64

FIGURE 3. FOUR-YEAR TRENDS IN TOTAL INCOME BY SOURCE, 1994-95 - 1997-98



Student Fees. Considering all institutions as a whole, the proportion of E&G income from student fees increased from 25.1 percent to 27.2 percent over the four-year period covered by this report. Total student fee revenue increased by 36.1 percent over the period compared to an increase of 22.3 percent in state appropriations.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Student Fees	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	35,145,433	39,066,737	52,105,389	57,843,748	24.1%	26.1%	29.6%	30.3%	$1,993.95	$2,206.16	$2,889.45	$3,061.00
OSU	29,096,011	32,579,127	45,068,710	49,694,642	22.8%	24.9%	28.9%	30.4%	$1,865.85	$2,129.22	$2,826.51	$3,051.18
Comprehensive Univ	64,241,444	71,645,864	97,174,099	107,538,390	23.5%	25.6%	29.3%	30.3%	$1,933.82	$2,170.49	$2,859.91	$3,056.46
UCO	18,999,426	21,482,619	20,713,092	21,220,026	39.0%	41.9%	36.7%	35.1%	$1,576.06	$1,814.87	$1,873.30	$1,967.73
ECU	4,491,576	5,056,939	4,799,457	5,178,415	26.9%	29.6%	26.3%	26.0%	$1,143.48	$1,314.17	$1,262.02	$1,383.86
NSU	8,239,903	9,190,107	9,309,212	10,048,577	27.0%	29.3%	26.6%	26.0%	$1,111.70	$1,324.80	$1,348.97	$1,493.10
NWOSU	2,043,324	1,983,397	2,626,155	2,960,774	27.4%	26.5%	24.4%	25.5%	$1,273.89	$1,330.25	$1,811.14	$1,940.22
SEOSU	4,304,043	4,666,922	4,459,529	4,831,826	26.4%	27.5%	24.9%	25.3%	$1,234.31	$1,372.62	$1,357.13	$1,448.39
SWOSU	5,999,045	6,383,689	6,115,315	6,638,756	27.1%	28.3%	25.8%	25.9%	$1,280.75	$1,409.51	$1,518.58	$1,563.53
CAMERON	6,110,570	5,847,524	6,053,361	6,251,977	31.6%	30.4%	27.7%	27.0%	$1,335.35	$1,303.21	$1,449.56	$1,503.24
LANGSTON	3,069,985	3,185,801	3,280,482	3,530,214	25.9%	26.1%	24.0%	22.3%	$1,132.42	$1,174.71	$1,215.89	$1,307.97
PANHANDLE	958,065	1,730,229	1,287,316	1,772,791	17.2%	26.9%	20.2%	24.3%	$ 859.25	$1,505.86	$1,153.51	$1,716.16
USAO	1,910,017	1,706,179	1,564,030	1,547,634	28.7%	26.2%	22.6%	21.0%	$1,312.73	$1,210.91	$1,203.10	$1,296.18
Four-Year Universities	56,125,954	61,233,406	60,207,949	63,980,990	30.3%	32.0%	28.6%	28.0%	$1,304.44	$1,464.95	$1,512.23	$1,621.87
CASC	671,628	732,985	811,563	904,052	15.1%	15.8%	15.9%	16.3%	$ 603.98	$ 671.23	$ 659.27	$ 639.81
CONNORS	1,641,392	1,593,537	1,531,359	1,504,228	27.1%	26.5%	23.1%	21.9%	$ 867.09	$ 848.08	$ 919.74	$ 979.32
EASTERN	966,428	1,039,892	922,552	1,164,287	15.3%	16.1%	13.6%	15.6%	$ 645.58	$ 722.15	$ 666.10	$ 899.76
MURRAY	1,002,028	1,181,891	1,328,804	1,450,441	22.5%	25.6%	25.9%	24.3%	$ 910.93	$1,017.99	$1,083.85	$1,166.89
NEOAMC	1,740,528	1,548,742	1,505,810	1,709,281	19.5%	17.5%	16.3%	17.7%	$ 913.66	$ 888.55	$ 861.94	$1,003.69
NOC	1,303,773	1,407,860	1,453,585	1,587,253	25.6%	26.7%	23.3%	23.6%	$ 860.58	$ 915.38	$ 938.40	$ 956.75
OCCC	4,833,581	4,911,659	5,157,729	5,506,228	26.5%	26.3%	24.5%	23.8%	$ 844.74	$ 884.98	$ 953.72	$1,021.18
REDLANDS	926,712	1,152,981	1,039,196	1,074,261	23.0%	27.3%	22.4%	21.9%	$ 722.86	$ 948.18	$ 879.18	$ 965.19
ROGERS *(Claremore)*	2,267,816	2,522,777	2,052,493	2,114,295	26.4%	26.9%	21.6%	20.9%	$1,077.35	$1,279.30	$1,053.64	$1,100.62
ROSE	4,523,425	4,609,494	4,533,795	4,430,978	21.9%	22.3%	19.8%	18.3%	$ 873.59	$ 952.57	$1,039.15	$1,073.40
SEMINOLE	1,041,334	1,037,965	955,913	1,045,072	24.4%	23.9%	21.0%	21.5%	$ 858.48	$ 867.14	$ 876.98	$ 911.14
TCC	7,892,234	8,736,711	9,014,043	9,214,590	17.9%	18.2%	17.6%	17.1%	$ 821.68	$ 900.69	$ 988.06	$1,030.25
WOSC	792,955	871,457	804,947	937,832	18.8%	20.1%	17.6%	19.4%	$ 817.48	$ 896.56	$ 892.40	$ 886.42
Two-Year Colleges	29,603,834	31,347,951	31,111,789	32,642,798	21.2%	21.5%	19.7%	19.4%	$ 843.49	$ 913.96	$ 947.98	$1,002.82
ALL INSTITUTIONS	149,971,232	164,227,221	188,493,837	204,162,178	25.1%	26.6%	26.9%	27.2%	$1,346.92	$1,505.19	$1,768.05	$1,904.78

State Appropriations. Considering all 25 institutions, the proportion of E&G income from state appropriations decreased from 64.1 percent in 1994-95 to 62.4 percent in 1997-98. The comprehensive universities decreased from 62.9 percent to 57.8 percent; the four-year universities increased from 66.4 percent to 68.3 percent; and the two-year colleges increased from 63.2 percent to 63.8 percent. The proportion of income from state appropriations over the four-year period decreased for 11 institutions, whereas in the prior year, 1996-97, only 8 institutions experienced decreased state funds as a percent of total budget.

Total state appropriations to institutions increased by 22.3 percent during the four years: 1.2 percent increase in 1995-96; 12.1 percent increase in 1996-97, and a 7.8 percent increase in 1997-98.

State appropriations per FTE student in 1997-98 increased $932.34 or 27.1 percent in comparison to 1994-95. The increases in state appropriations per FTE student from 1996-97 to 1997-98 at comprehensive universities, four-year universities and two-year colleges, respectively, were 4.1 percent, 10 percent, and 7.2 percent.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

State Appropriations	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	85,516,419	85,882,816	96,542,785	104,280,747	58.7%	57.4%	54.9%	54.6%	$ 4,851.72	$ 4,849.94	$ 5,353.67	$ 5,518.38
OSU	86,542,526	87,147,428	93,722,959	100,796,202	67.7%	66.7%	60.1%	61.6%	$ 5,549.73	$ 5,695.54	$ 5,877.89	$ 6,188.75
Comprehensive Univ	172,058,945	173,030,244	190,265,744	205,076,949	62.9%	61.7%	57.4%	57.8%	$ 5,179.38	$ 5,241.91	$ 5,599.67	$ 5,828.70
UCO	28,616,172	28,831,289	34,342,145	38,112,351	58.7%	56.2%	60.9%	63.1%	$ 2,373.80	$ 2,435.69	$ 3,105.92	$ 3,534.16
ECU	11,650,917	11,700,003	13,058,879	14,106,494	69.9%	68.5%	71.5%	70.9%	$ 2,966.12	$ 3,040.54	$ 3,433.84	$ 3,769.77
NSU	21,014,663	21,000,376	24,017,214	25,991,018	68.8%	66.9%	68.6%	67.3%	$ 2,835.22	$ 3,027.30	$ 3,480.25	$ 3,861.96
NWOSU	5,239,122	5,348,887	7,723,986	8,255,038	70.3%	71.5%	71.7%	71.0%	$ 3,266.29	$ 3,587.45	$ 5,326.89	$ 5,409.59
SEOSU	11,321,124	11,547,862	12,622,576	13,670,214	69.4%	68.1%	70.6%	71.5%	$ 3,246.67	$ 3,396.43	$ 3,841.32	$ 4,097.79
SWOSU	15,602,129	15,771,808	17,224,001	18,493,010	70.6%	69.9%	72.6%	72.2%	$ 3,330.94	$ 3,482.40	$ 4,277.13	$ 4,355.40
CAMERON	12,998,886	13,090,078	15,554,935	16,750,435	67.1%	68.1%	71.2%	72.4%	$ 2,840.67	$ 2,917.33	$ 3,724.84	$ 4,027.52
LANGSTON	7,488,647	7,608,030	8,690,939	9,785,667	63.2%	62.3%	63.6%	61.9%	$ 2,762.32	$ 2,805.32	$ 3,221.25	$ 3,625.66
PANHANDLE	4,508,162	4,626,817	4,981,773	5,441,473	80.9%	71.9%	78.3%	74.5%	$ 4,043.19	$ 4,026.82	$ 4,463.95	$ 5,267.64
USAO	4,621,111	4,656,630	5,247,959	5,740,036	69.5%	71.6%	75.7%	77.8%	$ 3,176.02	$ 3,304.92	$ 4,036.89	$ 4,807.40
Four-Year Universities	123,060,933	124,181,780	143,464,407	156,345,736	66.4%	65.0%	68.0%	68.3%	$ 2,860.09	$ 2,970.93	$ 3,603.37	$ 3,963.24
CASC	3,338,578	3,387,737	3,823,700	4,026,659	75.1%	72.8%	74.7%	72.6%	$ 3,002.32	$ 3,102.32	$ 3,106.17	$ 2,849.72
CONNORS	4,167,009	4,207,786	4,794,526	5,021,395	68.8%	69.8%	72.3%	73.1%	$ 2,201.27	$ 2,239.38	$ 2,879.60	$ 3,269.14
EASTERN	4,400,083	4,420,991	4,833,399	5,157,993	69.6%	68.6%	71.2%	69.1%	$ 2,939.27	$ 3,070.13	$ 3,489.82	$ 3,986.08
MURRAY	3,148,033	3,195,482	3,478,679	3,708,498	70.8%	69.2%	67.7%	62.1%	$ 2,861.85	$ 2,752.35	$ 2,837.42	$ 2,983.51
NEOAMC	7,088,206	7,210,374	7,645,771	7,848,565	79.4%	81.5%	82.7%	81.4%	$ 3,720.84	$ 4,136.76	$ 4,376.51	$ 4,608.67
NOC	3,755,258	3,803,832	4,235,083	4,542,793	73.7%	72.1%	67.9%	67.4%	$ 2,478.72	$ 2,473.23	$ 2,734.08	$ 2,738.27
OCCC	11,271,064	11,540,263	13,450,688	14,647,554	61.8%	61.9%	63.8%	63.3%	$ 1,969.78	$ 2,079.33	$ 2,487.18	$ 2,716.53
REDLANDS	2,636,561	2,696,973	3,190,352	3,367,241	65.5%	63.9%	68.7%	68.5%	$ 2,056.60	$ 2,217.91	$ 2,699.11	$ 3,025.37
ROGERS *(Claremore)*	6,078,928	6,387,744	7,195,751	7,626,831	70.8%	68.2%	75.8%	75.2%	$ 2,887.85	$ 3,239.22	$ 3,693.92	$ 3,970.24
ROSE	15,126,548	15,191,947	16,378,107	17,495,046	73.3%	73.5%	71.5%	72.1%	$ 2,921.31	$ 3,139.48	$ 3,753.86	$ 4,238.14
SEMINOLE	3,144,106	3,185,041	3,462,391	3,625,356	73.6%	73.2%	76.2%	74.7%	$ 2,592.01	$ 2,660.85	$ 3,176.51	$ 3,160.73
TCC	20,478,518	22,004,958	24,720,857	26,413,822	46.4%	45.8%	48.1%	49.1%	$ 2,132.07	$ 2,268.55	$ 2,709.73	$ 2,953.24
WOSC	3,396,063	3,409,388	3,733,515	3,861,530	80.6%	78.6%	81.6%	80.1%	$ 3,501.10	$ 3,507.60	$ 4,139.15	$ 3,649.84
Two-Year Colleges	88,028,955	90,642,516	100,942,819	107,343,283	63.2%	62.3%	64.0%	63.8%	$ 2,508.16	$ 2,642.72	$ 3,075.74	$ 3,297.70
ALL INSTITUTIONS	383,148,833	387,854,540	434,672,970	468,765,968	64.1%	62.9%	62.1%	62.4%	$ 3,441.13	$ 3,554.81	$ 4,077.19	$ 4,373.47

48

49

Federal Appropriations. No Oklahoma institutions received E&G Part I revenue from federal appropriations in 1997-98, although OSU and Langston have received federal appropriations in prior years.

Several institutions do receive money from the federal government but not in the form of direct appropriations. Such income is reported in the "Gifts and Grants" or "Sponsored Research and Services" categories.

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Gifts and Grants. The total amount of income from gifts and grants in Oklahoma's state-supported institutions increased by $7,820,405 from 1994-95 to 1997-98, an increase of 33.7 percent over the four-year period. Approximately 66 percent of the gifts and grants revenue was reported by the comprehensive universities and two institutions reported no income in this category for 1997-98.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Gift & Grants	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	12,017,655	12,111,618	13,351,209	14,511,583	8.2%	8.1%	7.6%	7.6%	$ 681.81	$ 683.96	$ 740.38	$ 767.93
OSU	4,494,120	3,989,723	9,512,519	5,931,278	3.5%	3.1%	6.1%	3.6%	$ 288.20	$ 260.75	$ 596.58	$ 364.17
Comprehensive Univ	16,511,775	16,101,341	22,863,728	20,442,861	6.0%	5.7%	6.9%	5.8%	$ 497.04	$ 487.79	$ 672.90	$ 581.03
UCO	102,073	57,371	319,031	246,182	0.2%	0.1%	0.6%	0.4%	$ 8.47	$ 4.85	$ 28.85	$ 22.83
FCU	462,113	271,724	359,775	542,484	2.8%	1.6%	2.0%	2.7%	$ 117.65	$ 70.61	$ 94.60	$ 144.97
NSU	933,902	987,413	1,378,017	2,409,445	3.1%	3.1%	3.9%	6.2%	$ 126.00	$ 142.34	$ 199.68	$ 358.02
NWOSU	32,386	54,609	67,097	73,942	0.4%	0.7%	0.6%	0.6%	$ 20.19	$ 36.63	$ 46.27	$ 48.45
SEOSU	575,023	682,934	557,306	560,567	3.5%	4.0%	3.1%	2.9%	$ 164.90	$ 200.86	$ 169.60	$ 168.04
SWOSU	125,618	167,084	198,375	247,862	0.6%	0.7%	0.8%	1.0%	$ 26.82	$ 36.89	$ 49.26	$ 58.38
CAMERON	55,850	66,672	54,070	500	0.3%	0.3%	0.2%	0.0%	$ 12.20	$ 14.86	$ 12.95	$ 0.12
LANGSTON	1,199,293	1,333,606	1,619,720	2,436,994	10.1%	10.9%	11.9%	15.4%	$ 442.38	$ 491.74	$ 600.34	$ 902.92
PANHANDLE	0	0	1,800	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ 1.61	$ -
USAO	65,061	60,115	70,047	45,981	1.0%	0.9%	1.0%	0.6%	$ 44.72	$ 42.67	$ 53.88	$ 38.51
Four-Year Universities	3,551,319	3,681,528	4,625,238	6,563,957	1.9%	1.9%	2.2%	2.9%	$ 82.54	$ 88.08	$ 116.17	$ 166.39
CASC	433,749	518,057	432,586	577,106	9.8%	11.1%	8.5%	10.4%	$ 390.06	$ 474.41	$ 351.41	$ 408.43
CONNORS	115,563	101,445	234,716	248,467	1.9%	1.7%	3.5%	3.6%	$ 61.05	$ 53.99	$ 140.97	$ 161.76
EASTERN	638,004	899,204	901,907	1,022,850	10.1%	13.9%	13.3%	13.7%	$ 426.19	$ 624.45	$ 651.20	$ 790.46
MURRAY	68,917	84,662	141,169	474,004	1.5%	1.8%	2.7%	7.9%	$ 62.65	$ 72.92	$ 115.15	$ 381.34
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	0	0	0	576,366	0.0%	0.0%	0.0%	8.6%	$ -	$ -	$ -	$ 347.42
OCCC	46,794	42,035	48,490	61,306	0.3%	0.2%	0.2%	0.3%	$ 8.18	$ 7.57	$ 8.97	$ 11.37
REDLANDS	391,270	319,072	255,804	352,120	9.7%	7.6%	5.5%	7.2%	$ 305.20	$ 262.39	$ 216.42	$ 316.37
ROGERS *(Claremore)*	172,915	312,456	175,455	372,185	2.0%	3.3%	1.8%	3.7%	$ 82.14	$ 158.45	$ 90.07	$ 193.75
ROSE	353,629	118,908	122,351	135,381	1.7%	0.6%	0.5%	0.6%	$ 68.29	$ 24.57	$ 28.04	$ 32.80
SEMINOLE	53,442	38,142	49,362	129,659	1.3%	0.9%	1.1%	2.7%	$ 44.06	$ 31.86	$ 45.29	$ 113.04
TCC	825,298	899,392	138,951	29,437	1.9%	1.9%	0.3%	0.1%	$ 85.92	$ 92.72	$ 15.23	$ 3.29
WOSC	12,337	41,310	25,871	9,718	0.3%	1.0%	0.6%	0.2%	$ 12.72	$ 42.50	$ 28.68	$ 9.19
Two-Year Colleges	3,111,918	3,374,683	2,526,662	3,988,599	2.2%	2.3%	1.6%	2.4%	$ 88.67	$ 98.39	$ 76.99	$ 122.53
ALL INSTITUTIONS	23,175,012	23,157,552	30,015,628	30,995,417	3.9%	3.8%	4.3%	4.1%	$ 208.14	$ 212.25	$ 281.54	$ 289.18

Sales and Services of Educational Departments. Included in this category are proceeds from such items as the sale of departmental publications, products or services, and other incidental income of educational departments. The total amount of Sales and Services of Educational Departments decreased $60,592 or 25.1 percent over the four-year period. The number of institutions reporting Sales and Services of Educational Departments over the four-year period decreased from ten to nine.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Sales & Services of Educational Departments	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OSU	122,728	129,073	118,956	135,006	0.1%	0.1%	0.1%	0.1%	$ 7.87	$ 8.44	$ 7.46	$ 8.29
Comprehensive Univ	122,728	129,073	118,956	135,006	0.0%	0.0%	0.0%	0.0%	$ 3.69	$ 3.91	$ 3.50	$ 3.84
UCO	21,849	16,559	23,623	20,843	0.0%	0.0%	0.0%	0.0%	$ 1.81	$ 1.40	$ 2.14	$ 1.93
ECU	513	1,196	1,442	842	0.0%	0.0%	0.0%	0.0%	$ 0.13	$ 0.31	$ 0.38	$ 0.23
NSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NWOSU	10,744	12,491	9,438	5,810	0.1%	0.2%	0.1%	0.0%	$ 6.70	$ 8.38	$ 6.51	$ 3.81
SEOSU	17,710	8,283	6,147	4,516	0.1%	0.0%	0.0%	0.0%	$ 5.08	$ 2.44	$ 1.87	$ 1.35
SWOSU	27,824	32,508	528	603	0.1%	0.1%	0.0%	0.0%	$ 5.94	$ 7.18	$ 0.13	$ 0.14
CAMERON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	9,184	9,596	0	0	0.2%	0.1%	0.0%	0.0%	$ 8.24	$ 8.35	$ -	$ -
USAO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Four-Year Universities	87,824	80,633	41,178	32,614	0.0%	0.0%	0.0%	0.0%	$ 2.04	$ 1.93	$ 1.03	$ 0.83
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	1,278	4,577	4,924	9,453	0.0%	0.1%	0.1%	0.1%	$ 0.85	$ 3.18	$ 3.56	$ 7.31
MURRAY	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	1,144	1,325	448	432	0.0%	0.0%	0.0%	0.0%	$ 0.76	$ 0.86	$ 0.29	$ 0.26
OCCC	26,736	23,117	4,007	3,053	0.1%	0.1%	0.0%	0.0%	$ 4.67	$ 4.17	$ 0.74	$ 0.57
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROGERS *(Claremore)*	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	1,440	0	0	0	0.0%	0.0%	0.0%	0.0%	$ 1.19	$ -	$ -	$ -
TCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	30,598	29,019	9,379	12,938	0.0%	0.0%	0.0%	0.0%	$ 0.87	$ 0.85	$ 0.29	$ 0.40
ALL INSTITUTIONS	241,150	238,725	169,513	180,558	0.0%	0.0%	0.0%	0.0%	$ 2.17	$ 2.19	$ 1.59	$ 1.68

Organized Activities Related to Educational Departments. Organized Activities operated in connection with instructional departments are primarily for providing professional training to students. Organized activities are not expected to return revenue equal to or greater than the cost of the activities. In 1997-98 revenues from organized activities were $1,997,130. Income from this source has increased slightly to 0.3 percent as a proportion of total income for all institutions. Fifteen institutions reported revenue in this category.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Organized Activities	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	58,588	113,129	86,371	79,596	0.0%	0.1%	0.0%	0.0%	$ 3.32	$ 6.39	$ 4.79	$ 4.21
OSU	940,308	933,789	1,160,778	1,313,677	0.7%	0.7%	0.7%	0.8%	$ 60.30	$ 61.03	$ 72.80	$ 80.66
Comprehensive Univ	998,896	1,046,918	1,247,149	1,393,273	0.4%	0.4%	0.4%	0.4%	$ 30.07	$ 31.72	$ 36.70	$ 39.60
UCO	151,045	79,023	20,562	22,606	0.3%	0.2%	0.0%	0.0%	$ 12.53	$ 6.68	$ 1.86	$ 2.10
ECU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	5,930	8,604	7,442	7,594	0.0%	0.0%	0.0%	0.0%	$ 0.80	$ 1.24	$ 1.08	$ 1.13
NWOSU	16,733	21,380	45,487	15,283	0.2%	0.3%	0.4%	0.1%	$ 10.43	$ 14.34	$ 31.37	$ 10.02
SEOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	0	0	39,316	39,746	0.0%	0.0%	0.2%	0.2%	$ -	$ -	$ 9.76	$ 9.36
CAMERON	11,450	10,975	9,900	9,600	0.1%	0.1%	0.0%	0.0%	$ 2.50	$ 2.45	$ 2.37	$ 2.31
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	77,834	27,232	55,886	52,925	1.4%	0.4%	0.9%	0.7%	$ 69.81	$ 23.70	$ 50.08	$ 51.23
USAO	11,452	9,535	9,375	10,965	0.2%	0.1%	0.1%	0.1%	$ 7.87	$ 6.77	$ 7.21	$ 9.18
Four-Year Universities	274,444	156,749	187,968	158,719	0.1%	0.1%	0.1%	0.1%	$ 6.38	$ 3.75	$ 4.72	$ 4.02
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	13,852	11,079	389	245	0.2%	0.2%	0.0%	0.0%	$ 7.32	$ 5.90	$ 0.23	$ 0.16
EASTERN	96,206	48,401	100,579	87,815	1.5%	0.8%	1.5%	1.2%	$ 64.27	$ 33.61	$ 72.62	$ 67.86
MURRAY	68,172	84,179	63,354	75,166	1.5%	1.8%	1.2%	1.3%	$ 61.97	$ 72.51	$ 51.68	$ 60.47
NEOAMC	22,397	22,284	18,752	12,989	0.3%	0.3%	0.2%	0.1%	$ 11.76	$ 12.78	$ 10.73	$ 7.63
NOC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OCCC	0	0	0	174,288	0.0%	0.0%	0.0%	0.8%	$ -	$ -	$ -	$ 32.32
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROGERS *(Claremore)*	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	9,780	8,801	15,677	94,635	0.0%	0.0%	0.0%	0.2%	$ 1.02	$ 0.91	$ 1.72	$ 10.58
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	210,407	174,744	198,751	445,138	0.2%	0.1%	0.1%	0.3%	$ 6.00	$ 5.09	$ 6.06	$ 13.68
ALL INSTITUTIONS	1,483,747	1,378,411	1,633,868	1,997,130	0.2%	0.2%	0.2%	0.3%	$ 13.33	$ 12.63	$ 15.33	$ 18.63

Other Sources of Income. This category includes local tax revenue, income from parking permits and fines, fees for certified copies of records, and like items not reported elsewhere. The proportion of income for the State System from other sources was 6.1 percent for 1997-98, a decline from 6.7 percent in 1994-95.

Total revenue from this source increased by 13.9 percent over the four-year period. The increase was 2.9 percent at the comprehensive universities, a 16.7 percent decrease at the four-year universities, and 29.1 percent at the two-year colleges. The two-year colleges reported 52.0 percent of revenue in this category, due primarily to local tax revenue at the three urban colleges.

From 1994-95 to 1997-98 income per student from this source decreased from $586.98 to $570.29 at the comprehensive universities, decreased from $50.97 to $46.30 at the four-year universities and increased from $524.23 to $729.86 at the two-year colleges.

For the three urban two-year colleges (OCCC, Rose, TCC), local tax revenues comprise approximately 50.4 percent of total other income for the system.

TABLE 4 (cont.)

COMPARISON OF EDUCATIONAL AND GENERAL INCOME BY SOURCE FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Other Sources	Amount				Percent of Educ'l & Gen'l				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	12,951,300	12,483,891	13,723,460	14,418,666	8.9%	8.3%	7.8%	7.5%	$ 734.78	$ 704.99	$ 761.02	$ 763.01
OSU	6,548,010	5,804,888	6,297,870	5,646,358	5.1%	4.4%	4.0%	3.5%	$ 419.91	$ 379.38	$ 394.97	$ 346.68
Comprehensive Univ	19,499,310	18,288,779	20,021,330	20,065,024	7.1%	6.5%	6.0%	5.7%	$ 586.98	$ 554.05	$ 589.24	$ 570.29
UCO	872,071	852,458	962,650	760,354	1.8%	1.7%	1.7%	1.3%	$ 72.34	$ 72.02	$ 87.06	$ 70.51
ECU	68,881	41,069	33,416	56,270	0.4%	0.2%	0.2%	0.3%	$ 17.54	$ 10.67	$ 8.79	$ 15.04
NSU	363,450	206,062	322,703	188,232	1.2%	0.7%	0.9%	0.5%	$ 49.04	$ 29.70	$ 46.76	$ 27.97
NWOSU	107,380	57,048	300,905	317,290	1.4%	0.8%	2.8%	2.7%	$ 66.95	$ 38.26	$ 207.52	$ 207.92
SEOSU	83,238	52,361	231,154	55,880	0.5%	0.3%	1.3%	0.3%	$ 23.87	$ 15.40	$ 70.35	$ 16.75
SWOSU	357,734	202,126	154,508	185,778	1.6%	0.9%	0.7%	0.7%	$ 76.37	$ 44.63	$ 38.37	$ 43.75
CAMERON	185,794	202,444	161,441	126,229	1.0%	1.1%	0.7%	0.5%	$ 40.60	$ 45.12	$ 38.66	$ 30.35
LANGSTON	90,385	75,298	66,690	63,667	0.8%	0.6%	0.5%	0.4%	$ 33.34	$ 27.76	$ 24.72	$ 23.59
PANHANDLE	22,106	38,306	37,825	39,113	0.4%	0.6%	0.6%	0.5%	$ 19.83	$ 33.34	$ 33.89	$ 37.86
USAO	41,923	75,498	40,397	33,516	0.6%	1.2%	0.6%	0.5%	$ 28.81	$ 53.58	$ 31.07	$ 28.07
Four-Year Universities	2,192,962	1,802,670	2,311,689	1,826,329	1.2%	0.9%	1.1%	0.8%	$ 50.97	$ 43.13	$ 58.06	$ 46.30
CASC	3,127	13,657	47,819	38,385	0.1%	0.3%	0.9%	0.7%	$ 2.81	$ 12.51	$ 38.85	$ 27.17
CONNORS	121,961	110,610	67,683	94,163	2.0%	1.8%	1.0%	1.4%	$ 64.43	$ 58.87	$ 40.65	$ 61.30
EASTERN	219,731	33,363	28,864	23,188	3.5%	0.5%	0.4%	0.3%	$ 146.78	$ 23.17	$ 20.84	$ 17.92
MURRAY	161,835	74,233	125,791	262,985	3.6%	1.6%	2.4%	4.4%	$ 147.12	$ 63.94	$ 102.60	$ 211.57
NEOAMC	74,402	67,416	73,979	72,358	0.8%	0.8%	0.8%	0.8%	$ 39.06	$ 38.68	$ 42.35	$ 42.49
NOC	34,457	60,449	549,868	31,155	0.7%	1.1%	8.8%	0.5%	$ 22.74	$ 39.30	$ 354.98	$ 18.78
OCCC	2,051,603	2,127,220	2,415,157	2,757,305	11.3%	11.4%	11.5%	11.9%	$ 358.55	$ 383.28	$ 446.59	$ 511.37
REDLANDS	72,685	49,037	161,891	120,419	1.8%	1.2%	3.5%	2.5%	$ 56.70	$ 40.33	$ 136.96	$ 108.19
ROGERS *(Claremore)*	70,331	144,378	75,377	25,755	0.8%	1.5%	0.8%	0.3%	$ 33.41	$ 73.21	$ 38.69	$ 13.41
ROSE	623,069	754,594	1,866,864	2,194,863	3.0%	3.6%	8.2%	9.0%	$ 120.33	$ 155.94	$ 427.89	$ 531.70
SEMINOLE	30,939	90,145	78,965	53,796	0.7%	2.1%	1.7%	1.1%	$ 25.51	$ 75.31	$ 72.44	$ 46.90
TCC	14,922,271	16,415,834	17,467,355	18,068,957	33.8%	34.2%	34.0%	33.6%	$ 1,553.59	$ 1,692.35	$ 1,914.65	$ 2,020.23
WOSC	12,572	14,904	11,613	14,374	0.3%	0.3%	0.3%	0.3%	$ 12.96	$ 15.33	$ 12.87	$ 13.59
Two-Year Colleges	18,398,983	19,955,840	22,971,226	23,757,703	13.2%	13.7%	14.6%	14.1%	$ 524.23	$ 581.82	$ 699.94	$ 729.86
ALL INSTITUTIONS	40,091,255	40,047,289	45,304,245	45,649,056	6.7%	6.5%	6.5%	6.1%	$ 360.07	$ 367.05	$ 424.95	$ 425.89

IV. TRENDS IN EXPENDITURES FOR EDUCATIONAL AND GENERAL PURPOSES

The 25 State System institutions increased expenditures for Educational and General--Part I by $46,481,041 or 6.9 percent in 1997-98 over 1996-97. This was an increase from $670,157,836 to $716,638,877. Figure 4 classifies the E&G expenditures into ten functions for 1997-98.

It is generally desirable to devote the largest possible proportion of the institutional budget to instruction, academic support, and research with less emphasis being given to institutional support, physical plant operation and maintenance. There are limitations in this general rule, since there is a point beyond which basic services to the institution can be unwisely sacrificed.

The proportion of institutions' E&G I expenditures spent for institutional support and institutional data processing was 9.8 percent for 1997-98. Comparatively, the proportion spent for instruction, academic support and academic data processing was 67.5 percent, research 2.6 percent, and public service 1.9 percent. Expenditures for student services were 6.0 percent and operation and maintenance of plant were 12.0 percent for 1997-98.

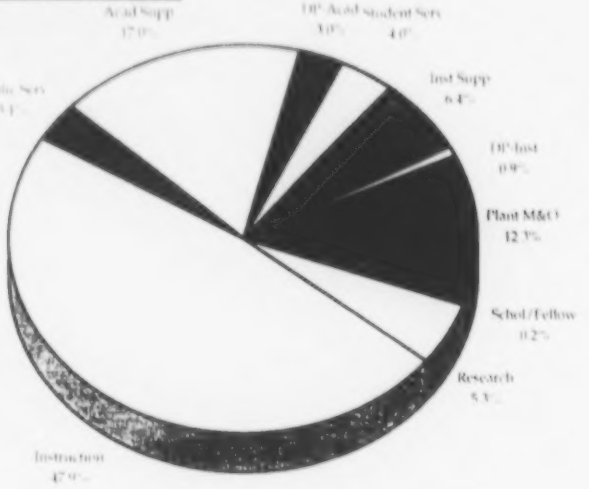
Tables 5 through 8 compare institutions' Educational and General Budget--Part I expenditure patterns. Table 5 shows the dollar amount of expenditures for the various functions for 1997-98. Table 6 shows expenditures for each function as a percentage of total expenditures. Table 7 shows the amount of expenditures per full-time-equivalent student for each of the functions. Table 8 compares expenditures by function and by institution.

Since fiscal year 1973, 62 O.S. 1991, Section 41.41 has required a special accounting function for data processing expenditures, and these are reported separately in Tables 5 through 8.

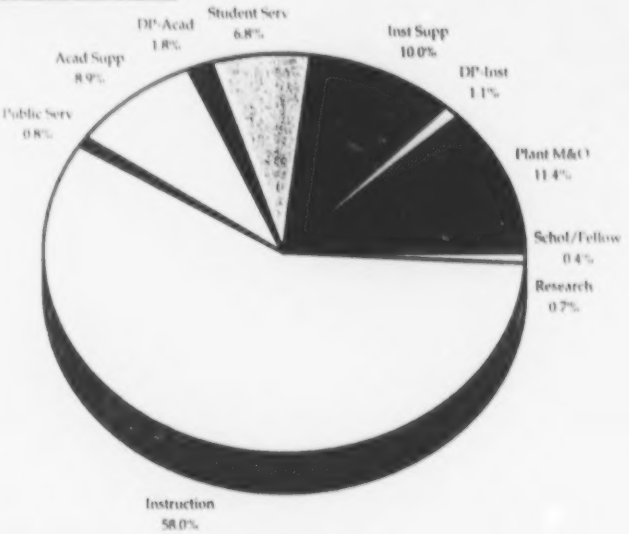
The 25 institutions spent $716,628,877 in 1997-98 for E&G--Part I purposes compared to $751,75,307 in revenue. (The difference is funds reserved for carry-over for future years.) Of the expenditure amount, 46.1 percent was spent by the two comprehensive universities, 30.4 percent by the 10 four-year universities and 23.5 percent by the 13 two-year colleges.

Figure 4. COMPARISON OF PROPORTIONS OF EDUCATIONAL AND GENERAL EXPENDITURES FOR 25 OKLAHOMA STATE-SUPPORTED COLLEGES AND UNIVERSITIES FOR EACH OF EIGHT FUNCTIONS FOR 1997-98

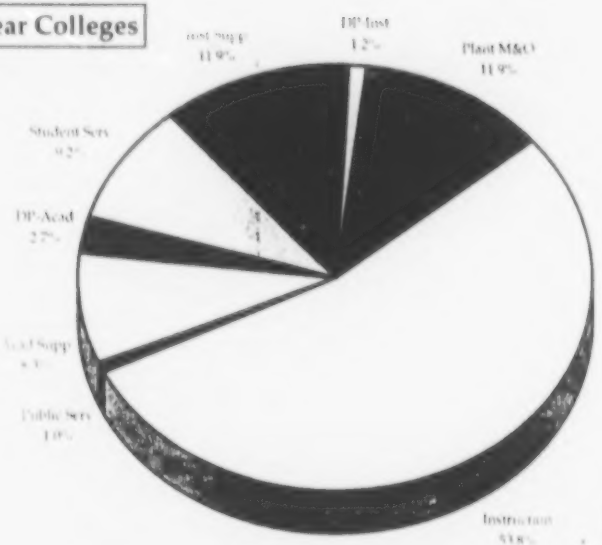
Comprehensive Universities



Four-Year Universities



Two-Year Colleges



All Institutions

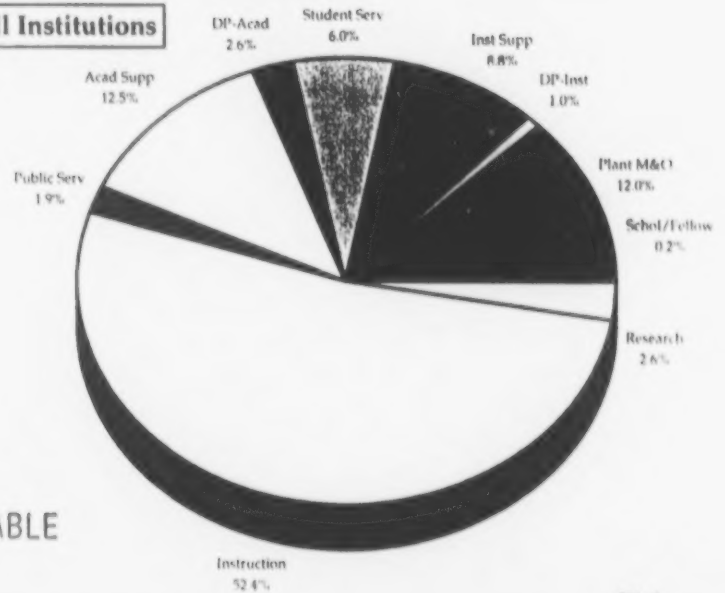


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TABLE 5

EXPENDITURES BY 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1997-98

Institution	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	$ 174,208,074	$ 89,647,498	$ 6,778,601	$ 7,318,583	$ 28,135,140	$ 5,621,180	$ 10,420,278	$ 18,712,636	$ -	$ 6,218,799	$ 1,355,359
OSU	156,378,521	68,805,285	10,605,390	2,913,118	27,994,488	7,439,324	10,716,596	22,057,939	637,754	3,744,322	1,464,305
Comprehensive Universities	$ 330,586,595	$ 158,452,783	$ 17,383,991	$ 10,231,701	$ 56,129,628	$ 13,060,504	$ 21,136,874	$ 40,770,575	$ 637,754	$ 9,963,121	$ 2,819,664
UCO	$ 56,859,409	$ 32,195,708	$ 477,674	$ 470,895	$ 6,337,638	$ 4,310,714	$ 5,184,611	$ 6,192,610	$ -	$ 974,142	$ 715,417
ECU	19,051,850	12,234,668	38,356	-	1,294,396	778,874	2,152,874	2,299,722	-	167,022	85,938
NSU	35,645,203	20,292,506	415,779	317,922	3,474,914	2,136,700	3,160,705	4,082,231	-	1,188,904	575,542
NWOSU	11,171,882	6,295,867	29,831	17,869	837,346	955,741	1,290,414	1,491,261	-	209,861	43,692
SEOSU	18,272,822	11,991,930	88,233	-	1,172,687	1,145,351	1,993,459	1,413,010	-	427,023	41,129
SWOSU	24,750,401	15,388,000	324,014	88,123	2,483,551	1,360,259	2,046,353	2,473,111	-	403,272	183,718
CAMERON	23,094,468	14,134,901	80,789	234,776	1,277,863	1,067,621	2,380,689	3,150,478	-	316,709	450,642
LANGSTON	14,972,751	7,224,062	-	695,638	1,346,071	1,455,722	1,601,512	1,669,316	814,000	-	166,430
PANHANDLE	6,729,498	3,059,297	-	-	684,940	847,448	938,804	1,060,033	-	81,231	57,745
USAO	7,102,955	3,509,381	106,761	3,608	524,794	660,393	1,035,601	1,066,151	-	112,989	83,277
Four-Year Universities	$ 217,651,239	$ 126,326,320	$ 1,561,437	$ 1,828,831	$ 19,434,200	$ 14,718,823	$ 21,785,022	$ 24,897,923	$ 814,000	$ 3,881,153	$ 2,403,530
CASC	$ 5,702,725	$ 2,993,089	$ -	$ -	$ 598,507	$ 576,665	$ 587,102	$ 782,804	$ -	$ 86,869	$ 77,689
CONNORS	7,419,382	2,805,659	-	-	1,076,210	1,105,895	883,961	1,241,484	-	287,651	18,522
EASTERN	7,669,434	3,044,532	-	662,701	963,287	971,426	905,253	945,800	-	78,103	98,332
MURRAY	5,980,745	2,741,892	-	91,959	1,098,508	409,018	880,528	622,923	-	78,245	57,672
NEOAMC	9,469,628	4,794,718	-	769	1,008,915	832,768	1,145,588	1,413,057	-	120,459	153,354
NOC	6,988,589	3,813,129	7,136	8,619	228,708	808,716	853,243	1,101,318	-	110,159	57,561
OCCC	22,372,724	13,033,910	-	-	1,439,464	1,653,309	2,634,167	2,647,786	-	735,111	228,977
REDLANDS	4,929,943	2,411,296	-	348,176	457,672	465,791	611,702	564,939	-	46,221	24,146
ROGERS (Claremore Campus)	10,593,936	5,521,947	-	62,001	1,311,311	630,644	1,338,378	1,314,315	-	256,288	159,052
ROSE	23,066,135	13,471,004	-	32,085	1,589,194	1,562,300	2,962,412	2,532,959	-	786,797	129,384
SEMINOLE	5,283,289	2,583,270	-	88,447	405,035	592,544	805,929	621,881	-	110,354	75,829
TCC	54,090,237	30,901,708	-	423,367	3,447,627	5,311,581	5,577,005	5,648,543	-	1,817,923	962,483
WOSC	4,834,276	2,518,346	-	-	309,581	509,090	790,944	584,838	-	75,733	45,744
Two-Year Colleges	$ 168,401,043	$ 90,634,500	$ 7,136	$ 1,718,124	$ 13,934,019	$ 15,429,747	$ 19,976,212	$ 20,022,647	$ -	$ 4,589,913	$ 2,088,745
ALL INSTITUTIONS	$ 716,638,877	$ 375,413,603	$ 18,952,564	$ 13,778,656	$ 89,497,847	$ 43,209,074	$ 62,898,108	$ 85,691,145	$ 1,451,754	$ 18,434,187	$ 7,311,939

Percentage Relationships of Expenditures

A number of factors cause percentage relationships such as those in Table 6 to vary among institutions, some of which remain outside direct control of the institutions themselves. John Dale Russell in his now classic The Finance of Higher Education, published in 1944, identifies three factors outside institutions' immediate control that make percentage variations almost inevitable: institutional size, location and adequacy of financing.

Generally, a small college must devote a larger share of its budget to functions such as institutional support and operation and maintenance of plant than does a larger institution. Certain basic administrative and physical plant services must be provided regardless of the size of the enrollment and these services do not normally increase in proportion to increases in enrollment, once the basic level is established.

An institution's location may affect expenditures for physical plant operation and maintenance if it is situated in a large industrial or urban area with high labor costs. A rural institution might maintain the same level of service at a lower rate of expenditure.

Expenditures for all budget functions are affected by the degree of adequacy of institutional financing, but some more than others. If financing is inadequate, there may be a tendency to concentrate resources on the more directly productive institutional functions and less on the others. For example, Oklahoma colleges and universities have generally found it necessary over the years to allocate as much money as possible to faculty salaries and the least possible amount to operations and maintenance of the physical plant.

In addition to the three basic factors above that might result in differences in expenditure distribution to the various functions, there are other factors over which institutions exercise more direct control.

These factors usually reflect institutions' basic priorities and differences in institutional mission. For example, certain institutions might desire to put a considerable portion of their budget into research projects or extension programs. Others might desire to put little or no money into such activities.

Some institutions spend a greater part of their money for libraries than others, either because of the particular type of educational programs being conducted or because of a desire to maintain outstanding libraries. At other institutions, Section 13 and New College Funds or Section 13 Offset Funds may be used for library expenditures and would not appear in E&G I budgets.

These are two examples of many possible ways in which institutions' basic decisions can affect expenditure patterns.

The degree of operational efficiency of various institutional segments may account for differences in relative distribution of expenditures.

Funding Pressures and APRA

Beginning in 1990-91, the Oklahoma State Regents for Higher Education endorsed the "Program for Academic Excellence and Efficiency" with an effort to "focus Oklahoma's scarce resources on programs of academic excellence to enhance student success." The Academic Planning and Resource Allocation (APRA) initiative is the result of the State Regents' directive as outlined in the 18-point plan for "Excellence and Efficiency."

APRA is well grounded in sound academic principles. APRA is a highly structured, tightly integrated planning system that orchestrates academic planning, institutional and system decision making and information management. Through the prioritizing of goals and objectives, APRA will allocate scarce resources to the college level courses that produce degree program graduates with the skills and competence to lead productive lives.

TABLE 6

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES TO TEN FUNCTIONS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	100.0%	51.5%	3.9%	4.2%	16.2%	3.2%	6.0%	10.7%	0.0%	3.6%	0.8%
OSU	100.0%	44.0%	6.8%	1.9%	17.9%	4.8%	6.9%	14.1%	0.4%	2.4%	0.9%
Comprehensive Universities	100.0%	47.9%	5.3%	3.1%	17.0%	4.0%	6.4%	12.3%	0.2%	3.0%	0.9%
UCO	100.0%	56.6%	0.8%	0.8%	11.1%	7.6%	9.1%	10.9%	0.0%	1.7%	1.3%
ECU	100.0%	64.2%	0.2%	0.0%	6.8%	4.1%	11.3%	12.1%	0.0%	0.9%	0.5%
NSU	100.0%	56.9%	1.2%	0.9%	9.7%	6.0%	8.9%	11.5%	0.0%	3.3%	1.6%
NWOSU	100.0%	56.4%	0.3%	0.2%	7.5%	8.6%	11.6%	13.3%	0.0%	1.9%	0.4%
SEOSU	100.0%	65.6%	0.5%	0.0%	6.4%	6.3%	10.9%	7.7%	0.0%	2.3%	0.2%
SWOSU	100.0%	62.2%	1.3%	0.4%	10.0%	5.5%	8.3%	10.0%	0.0%	1.6%	0.7%
CAMERON	100.0%	61.2%	0.3%	1.0%	5.5%	4.6%	10.3%	13.6%	0.0%	1.4%	2.0%
LANGSTON	100.0%	48.2%	0.0%	4.6%	9.0%	9.7%	10.7%	11.1%	5.4%	0.0%	1.1%
PANHANDLE	100.0%	45.5%	0.0%	0.0%	10.2%	12.6%	14.0%	15.8%	0.0%	1.2%	0.9%
USAO	100.0%	49.4%	1.5%	0.1%	7.4%	9.3%	14.6%	15.0%	0.0%	1.6%	1.2%
Four-Year Universities	100.0%	58.0%	0.7%	0.8%	8.9%	6.8%	10.0%	11.4%	0.4%	1.8%	1.1%
CASC	100.0%	52.5%	0.0%	0.0%	10.5%	10.1%	10.3%	13.7%	0.0%	1.5%	1.4%
CONNORS	100.0%	37.8%	0.0%	0.0%	14.5%	14.9%	11.9%	16.7%	0.0%	3.9%	0.2%
EASTERN	100.0%	39.7%	0.0%	8.6%	12.6%	12.7%	11.8%	12.3%	0.0%	1.0%	1.3%
MURRAY	100.0%	45.8%	0.0%	1.5%	18.4%	6.8%	14.7%	10.4%	0.0%	1.3%	1.0%
NEOAMC	100.0%	50.6%	0.0%	0.0%	10.7%	8.8%	12.1%	14.9%	0.0%	1.3%	1.6%
NOC	100.0%	54.6%	0.1%	0.1%	3.3%	11.6%	12.2%	15.8%	0.0%	1.6%	0.8%
OCCC	100.0%	58.3%	0.0%	0.0%	6.4%	7.4%	11.8%	11.8%	0.0%	3.3%	1.0%
REDLANDS	100.0%	48.9%	0.0%	7.1%	9.3%	9.4%	12.4%	11.5%	0.0%	0.9%	0.5%
ROGERS *(Claremore Campus)*	100.0%	52.1%	0.0%	0.6%	12.4%	6.0%	12.6%	12.4%	0.0%	2.4%	1.5%
ROSE	100.0%	58.4%	0.0%	0.1%	6.9%	6.8%	12.8%	11.0%	0.0%	3.4%	0.6%
SEMINOLE	100.0%	48.9%	0.0%	1.7%	7.7%	11.2%	15.3%	11.8%	0.0%	2.1%	1.4%
TCC	100.0%	57.1%	0.0%	0.8%	6.4%	9.8%	10.3%	10.4%	0.0%	3.4%	1.8%
WOSC	100.0%	52.1%	0.0%	0.0%	6.4%	10.5%	16.4%	12.1%	0.0%	1.6%	0.9%
Two-Year Colleges	100.0%	53.8%	0.0%	1.0%	8.3%	9.2%	11.9%	11.9%	0.0%	2.7%	1.2%
ALL INSTITUTIONS	100.0%	52.4%	2.6%	1.9%	12.5%	6.0%	8.8%	12.0%	0.2%	2.6%	1.0%

Expenditures per Full-Time-Equivalent Student

Table 7 compares the expenditures by function at State System institutions on a per student basis.

While no single measure of an institution's production is entirely satisfactory, one widely used measure is full-time-equivalent enrollment. The full-year FTE enrollment is based on the summer, fall and spring terms. The institution's annual credit hour production is totaled. Undergraduate hours are divided by 30 and graduate hours by 24. The sum of the two constitutes the full-year FTE enrollment.

Because of smaller classes, the need for faculty with more specialized education, and the need for more expensive equipment, the costs of teaching graduate courses are usually higher than the costs of teaching undergraduate courses. For the same reasons, the costs of teaching upper-division undergraduate courses are normally higher than the costs of teaching lower-division undergraduate courses. Therefore, it is to be expected that per student costs as reflected in Table 7 should be greater for those institutions that have large graduate enrollments. Likewise, other factors being equal, costs per student in four-year institutions are expected to be greater than those in two-year institutions.

Further, the functions and programs of an institution will have a definite effect upon FTE student cost. If the State Regents have approved a mission that necessitates a number of high-cost programs, FTE student costs for that institution might be higher.

The two comprehensive universities spent an average of $9,395.94 per student for E&G I purposes during 1997-98, compared with $5,517.28 for the four-year universities and $5,173.45 for the two-year colleges. Analysis of individual figures by function, type and size of institution will show the influence of such factors on the costs. For example, the institutional support cost per student tends to decrease as the number of FTE students increases.

TABLE 7

EXPENDITURES PER FULL-TIME EQUIVALENT STUDENT BY 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1997-98

Institution	Number of FTE Students	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU	18,897	$9,218.82	$ 4,744.01	$ 358.71	$387.29	$1,488.87	$ 297.46	$ 551.42	$ 990.24	$ -	$ 329.09	$ 71.72
OSU	16,287	$9,601.43	$ 4,224.55	$ 651.16	$178.86	$1,718.82	$ 456.76	$ 657.98	$ 1,354.33	$ 39.16	$ 229.90	$ 89.91
Comprehensive Universities	35,184	$9,395.94	$ 4,503.55	$ 494.09	$290.81	$1,595.32	$ 371.21	$ 600.75	$ 1,158.78	$ 18.13	$ 283.17	$ 80.14
UCO	10,784	$5,272.57	$ 2,985.51	$ 44.29	$ 43.67	$ 587.69	$ 399.73	$ 480.77	$ 574.24	$ -	$ 90.33	$ 66.34
ECU	3,742	$5,091.35	$ 3,269.55	$ 10.25	$ -	$ 345.91	$ 208.14	$ 575.33	$ 614.57	$ -	$ 44.63	$ 22.97
NSU	6,730	$5,296.46	$ 3,015.23	$ 61.78	$ 47.24	$ 516.33	$ 317.49	$ 469.64	$ 606.57	$ -	$ 176.66	$ 85.52
NWOSU	1,526	$7,321.02	$ 4,125.73	$ 19.55	$ 11.71	$ 548.72	$ 626.30	$ 845.62	$ 977.24	$ -	$ 137.52	$ 28.63
SEOSU	3,336	$5,477.46	$ 3,594.70	$ 26.45	$ -	$ 351.52	$ 343.33	$ 597.56	$ 423.56	$ -	$ 128.00	$ 12.33
SWOSU	4,246	$5,829.11	$ 3,624.12	$ 76.31	$ 20.75	$ 584.92	$ 320.36	$ 481.95	$ 582.46	$ -	$ 94.98	$ 43.27
CAMERON	4,159	$5,552.89	$ 3,398.63	$ 19.43	$ 56.45	$ 307.25	$ 256.70	$ 572.42	$ 757.51	$ -	$ 76.15	$ 108.35
LANGSTON	2,699	$5,547.52	$ 2,676.57	$ -	$257.74	$ 498.73	$ 539.36	$ 593.37	$ 618.49	$ 301.59	$ -	$ 61.66
PANHANDLE	1,033	$6,514.52	$ 2,961.57	$ -	$ -	$ 663.06	$ 820.38	$ 908.81	$ 1,026.17	$ -	$ 78.64	$ 55.90
USAO	1,194	$5,948.87	$ 2,939.18	$ 89.41	$ 3.02	$ 439.53	$ 553.09	$ 867.34	$ 892.92	$ -	$ 94.63	$ 69.75
Four-Year Universities	39,449	$5,517.28	$ 3,202.27	$ 39.58	$ 46.36	$ 492.64	$ 373.11	$ 552.23	$ 631.14	$ 20.63	$ 98.38	$ 60.93
CASC	1,413	$4,035.90	$ 2,118.25	$ -	$ -	$ 423.57	$ 408.11	$ 415.50	$ 554.00	$ -	$ 61.48	$ 54.98
CONNORS	1,536	$4,830.33	$ 1,826.60	$ -	$ -	$ 700.66	$ 719.98	$ 575.50	$ 808.26	$ -	$ 187.27	$ 12.06
EASTERN	1,294	$5,926.92	$ 2,352.81	$ -	$512.13	$ 744.43	$ 750.72	$ 699.58	$ 730.91	$ -	$ 60.36	$ 75.99
MURRAY	1,243	$4,811.54	$ 2,205.87	$ -	$ 73.98	$ 883.76	$ 329.06	$ 708.39	$ 501.14	$ -	$ 62.95	$ 46.40
NEOAMC	1,703	$5,560.56	$ 2,815.45	$ -	$ 0.45	$ 592.43	$ 489.00	$ 672.69	$ 829.75	$ -	$ 70.73	$ 90.05
NOC	1,659	$4,212.53	$ 2,298.45	$ 4.30	$ 5.20	$ 137.86	$ 487.47	$ 514.31	$ 663.84	$ -	$ 66.40	$ 34.70
OCCC	5,392	$4,149.24	$ 2,417.27	$ -	$ -	$ 266.96	$ 306.62	$ 488.53	$ 491.06	$ -	$ 136.33	$ 42.47
REDLANDS	1,113	$4,429.42	$ 2,166.48	$ -	$312.83	$ 411.21	$ 418.50	$ 549.60	$ 507.58	$ -	$ 41.53	$ 21.69
ROGERS *(Claremore Campus)*	1,921	$5,514.80	$ 2,874.52	$ -	$ 32.28	$ 682.62	$ 328.29	$ 696.71	$ 684.18	$ -	$ 133.41	$ 82.80
ROSE	4,128	$5,587.73	$ 3,263.32	$ -	$ 7.77	$ 384.98	$ 378.46	$ 717.64	$ 613.60	$ -	$ 190.60	$ 31.34
SEMINOLE	1,147	$4,606.18	$ 2,252.20	$ -	$ 77.11	$ 353.13	$ 516.60	$ 702.64	$ 542.18	$ -	$ 96.21	$ 66.11
TCC	8,944	$6,047.66	$ 3,455.02	$ -	$ 47.34	$ 385.47	$ 593.87	$ 623.55	$ 631.55	$ -	$ 203.26	$ 107.61
WOSC	1,058	$4,569.26	$ 2,380.29	$ -	$ -	$ 292.61	$ 481.18	$ 747.58	$ 552.78	$ -	$ 71.58	$ 43.24
Two-Year Colleges	32,551	$5,173.45	$ 2,784.38	$ 0.22	$ 52.78	$ 428.07	$ 474.02	$ 613.69	$ 615.12	$ -	$ 141.01	$ 64.17
ALL INSTITUTIONS	107,184	$6,686.06	$ 3,502.52	$ 176.82	$128.55	$ 834.99	$ 403.13	$ 586.82	$ 799.48	$ 13.54	$ 171.99	$ 68.22

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Comparison of Expenditures for Four Fiscal Years

The average total educational and general expenditure per student for 1997-98 was $6,686.06 for all institutions combined. During 1994-95, the expenditure per student was $5,325.65. This represents an average annual increase of 6.4 percent or 25.5 percent for the four-year period.

During the four years, the comprehensive universities increased expenditures per student $1,325.24. The four-year universities increased such expenditures by $1,154.44 and the two-year colleges by $1,265.69. The average annual increase in expenditures per student at the comprehensive universities was $331.31. At the four-year universities it was $288.61 and at the two-year colleges it was $316.42. The average annual percentage increases were 4.1, 6.6 and 8.1, respectively, on a per student basis. On a total dollar basis, the average annual percentage increases were 5.8, 4.0, and 5.7, respectively.

The total outlay of E&G funds is also presented in Table 8. Expenditures for 1995-96 exceeded 1994-95 by 4.3 percent. Expenditures for 1996-97 exceeded 1995-96 by 8.4 percent. Expenditures for 1997-98 exceeded 1996-97 by 6.9 percent. Percentage changes of total E&G expenditures on a per student basis for the same four years for the 25 colleges and universities combined were 6.4 percent, 10.9 percent and 6.4 percent.

TABLE 8

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Total Educational & General	Amount				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	144,990,434	149,759,318	162,673,251	174,208,074	$ 8,225.94	$ 8,457.16	$ 9,020.86	$ 9,218.82
OSU	123,118,178	134,053,570	141,350,961	156,378,521	$ 7,895.23	$ 8,761.10	$ 8,864.91	$ 9,601.43
Comprehensive Univ.	268,108,612	283,812,888	304,024,212	330,586,595	$ 8,070.70	$ 8,598.05	$ 8,947.68	$ 9,395.94
UCO	48,424,846	52,654,603	53,089,178	56,859,409	$ 4,016.99	$ 4,448.31	$ 4,801.41	$ 5,272.57
ECU	16,674,261	17,337,268	18,155,483	19,051,850	$ 4,244.97	$ 4,505.53	$ 4,773.99	$ 5,091.35
NSU	30,739,839	31,626,176	34,299,646	35,645,203	$ 4,147.31	$ 4,559.06	$ 4,970.24	$ 5,296.46
NWOSU	7,586,827	7,899,171	10,652,032	11,171,882	$ 4,729.94	$ 5,297.90	$ 7,346.23	$ 7,321.02
SEOSU	16,662,790	16,820,102	17,661,216	18,272,822	$ 4,778.55	$ 4,947.09	$ 5,374.69	$ 5,477.46
SWOSU	24,243,424	22,283,026	24,001,002	24,750,401	$ 5,175.80	$ 4,920.08	$ 5,960.02	$ 5,829.11
CAMERON	19,064,434	19,209,192	22,235,784	23,094,468	$ 4,166.18	$ 4,281.08	$ 5,324.66	$ 5,552.89
LANGSTON	11,900,793	12,470,245	13,757,624	14,972,751	$ 4,389.82	$ 4,598.17	$ 5,099.19	$ 5,547.52
PANHANDLE	5,943,794	5,923,346	6,487,125	6,729,498	$ 5,330.76	$ 5,155.22	$ 5,812.84	$ 6,514.52
USAO	6,478,954	6,592,181	7,495,115	7,102,955	$ 4,452.89	$ 4,678.62	$ 5,765.47	$ 5,948.87
Four-Year Universities	187,719,962	192,815,310	207,834,205	217,651,239	$ 4,362.84	$ 4,612.92	$ 5,220.13	$ 5,517.28
CASC	4,694,731	4,640,671	5,112,987	5,702,725	$ 4,221.88	$ 4,249.70	$ 4,153.52	$ 4,035.90
CONNORS	5,627,761	5,680,280	6,886,834	7,419,382	$ 2,972.93	$ 3,023.03	$ 4,136.24	$ 4,830.33
EASTERN	6,208,976	6,595,198	7,058,862	7,669,434	$ 4,147.61	$ 4,580.00	$ 5,096.65	$ 5,926.92
MURRAY	4,136,508	4,571,075	5,108,529	5,980,745	$ 3,760.46	$ 3,937.19	$ 4,166.83	$ 4,811.54
NEOAMC	8,704,205	8,834,258	9,503,958	9,469,628	$ 4,569.14	$ 5,068.42	$ 5,440.16	$ 5,560.56
NOC	5,109,966	5,208,377	6,120,885	6,988,589	$ 3,372.91	$ 3,386.46	$ 3,951.51	$ 4,212.53
OCCC	18,291,735	18,559,771	21,708,351	22,372,724	$ 3,196.74	$ 3,344.10	$ 4,014.12	$ 4,149.24
REDLANDS	3,961,309	4,359,069	4,810,826	4,929,943	$ 3,089.94	$ 3,584.76	$ 4,070.07	$ 4,429.42
ROGERS *(Claremore Campus)*	8,353,000	8,240,770	9,642,659	10,593,936	$ 3,968.17	$ 4,178.89	$ 4,950.03	$ 5,514.80
ROSE	21,593,372	21,555,951	22,913,513	23,066,135	$ 4,170.21	$ 4,454.63	$ 5,251.78	$ 5,587.73
SEMINOLE	4,300,369	4,485,170	4,683,833	5,283,289	$ 3,545.23	$ 3,747.01	$ 4,297.09	$ 4,606.18
TCC	41,888,543	44,537,768	50,049,609	54,090,237	$ 4,361.12	$ 4,591.52	$ 5,486.09	$ 6,047.66
WOSC	4,280,252	4,315,059	4,698,573	4,834,276	$ 4,412.63	$ 4,439.36	$ 5,209.06	$ 4,569.26
Two-Year Colleges	137,150,727	141,583,417	158,299,419	168,401,043	$ 3,907.76	$ 4,127.92	$ 4,823.41	$ 5,173.45
ALL INSTITUTIONS	$592,979,301	$618,211,615	$670,157,836	$716,638,877	$ 5,325.65	$ 5,666.10	$ 6,286.01	$ 6,686.06

Instruction. The instruction function includes expenditures for all activities that are part of an institution's instruction program to elicit some measure of educational change in a learner. Expenditures for credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this function. This category excludes expenditures for academic administration when the primary assignment is administration--for example, academic deans. However, expenditures for department chairpersons and administrators for whom instruction is an important role are included. Instruction includes expenditures for teaching salaries, student-assistant wages, replacement of instructional equipment, teaching supplies and the like that are not a sub-category of academic support.

The total expenditure for the instruction function in 1997-98 was $375,413,603. The percentage range of total expenditures for this function in 1997-98 was from 37.8 percent at Connors to 65.6 at SEOSU. The percent expended by the total State System for this function was 52.4 percent.

Research. Included in this category are expenditures for separately budgeted research activities. Expenditures reported here will include academic departmental research. The departmental activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources. This category does not include sponsored research, which is reported in Table 20 of this report.

In 1997-98, of the 11 institutions reporting expenditures for organized research, the two comprehensive universities spent 91.7 percent of the total amount. OU and OSU spent a total of $17,383,991 of the total institutional expenditures of $18,952,564. Not only do the comprehensive universities put a much larger number of dollars into this function than all other institutions combined, they also put a significantly greater proportion of their budgets into this function. OU and OSU spent 3.9 and 6.8 percent, respectively, of their total E&G expenditures for organized research. While the relative significance of organized research varies among institutions within the same category, Table 8 shows clearly the comprehensive universities to be the primary institutions engaging in this activity.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Instruction				Percent of Total Educational & General				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	78,699,550	79,384,041	82,140,405	89,647,498	54.3%	53.0%	50.5%	51.5%	$ 4,464.97	$ 4,482.95	$ 4,555.00	$ 4,744.01
OSU	57,168,201	60,344,861	64,697,784	68,805,285	46.4%	45.0%	45.8%	44.0%	$ 3,666.04	$ 3,943.85	$ 4,057.56	$ 4,224.55
Comprehensive Univ.	135,867,751	139,728,902	146,838,189	158,452,783	50.7%	49.2%	48.3%	47.9%	$ 4,089.94	$ 4,233.05	$ 4,321.57	$ 4,503.55
UCO	26,232,230	28,913,067	30,586,728	32,195,708	54.2%	54.9%	57.6%	56.6%	$ 2,176.05	$ 2,442.60	$ 2,766.28	$ 2,985.51
ECU	10,815,493	11,189,095	11,860,506	12,234,668	64.9%	64.5%	65.3%	64.2%	$ 2,753.44	$ 2,907.77	$ 3,118.72	$ 3,269.55
NSU	16,931,788	17,702,388	19,090,950	20,292,506	55.1%	56.0%	55.7%	56.9%	$ 2,284.38	$ 2,551.88	$ 2,766.40	$ 3,015.23
NWOSU	4,137,151	4,262,561	6,100,051	6,295,867	54.5%	54.0%	57.3%	56.4%	$ 2,579.27	$ 2,858.86	$ 4,206.93	$ 4,125.73
SEOSU	10,607,749	10,685,559	11,299,028	11,991,930	63.7%	63.5%	64.0%	65.6%	$ 3,042.08	$ 3,142.81	$ 3,438.54	$ 3,594.70
SWOSU	14,632,640	14,128,809	15,184,622	15,388,000	60.4%	63.4%	63.3%	62.2%	$ 3,123.96	$ 3,119.63	$ 3,770.70	$ 3,624.12
CAMERON	11,839,595	11,847,898	13,729,866	14,134,901	62.1%	61.7%	61.7%	61.2%	$ 2,587.32	$ 2,640.49	$ 3,287.80	$ 3,398.63
LANGSTON	5,932,948	6,326,465	6,775,864	7,224,062	49.9%	50.7%	49.3%	48.2%	$ 2,188.47	$ 2,332.77	$ 2,511.44	$ 2,676.57
PANHANDLE	2,831,533	2,636,796	2,946,248	3,059,297	47.6%	44.5%	45.4%	45.5%	$ 2,539.19	$ 2,294.86	$ 2,640.01	$ 2,961.57
USAO	3,346,437	3,298,416	3,941,901	3,509,381	51.7%	50.0%	52.6%	49.4%	$ 2,299.96	$ 2,340.96	$ 3,032.23	$ 2,939.18
Four-Year Universities	107,307,564	110,991,054	121,515,764	126,326,320	57.2%	57.6%	58.5%	58.0%	$ 2,493.96	$ 2,655.35	$ 3,052.09	$ 3,202.27
CASC	2,418,380	2,320,019	2,565,691	2,993,089	51.5%	50.0%	50.2%	52.5%	$ 2,174.80	$ 2,124.56	$ 2,084.23	$ 2,118.25
CONNORS	2,344,366	2,410,457	2,736,839	2,805,659	41.7%	42.4%	39.7%	37.8%	$ 1,238.44	$ 1,282.84	$ 1,643.75	$ 1,826.60
EASTERN	2,592,854	2,669,465	2,944,170	3,044,532	41.8%	40.5%	41.7%	39.7%	$ 1,732.03	$ 1,853.80	$ 2,125.75	$ 2,352.81
MURRAY	2,081,063	2,233,278	2,486,228	2,741,892	50.3%	48.9%	48.7%	45.8%	$ 1,891.88	$ 1,923.58	$ 2,027.92	$ 2,205.87
NEOAMC	4,164,040	4,225,453	4,498,637	4,794,718	47.8%	47.8%	47.3%	50.6%	$ 2,185.85	$ 2,424.24	$ 2,575.06	$ 2,815.45
NOC	3,048,600	3,026,947	3,357,876	3,813,129	59.7%	58.1%	54.9%	54.6%	$ 2,012.28	$ 1,968.11	$ 2,167.77	$ 2,298.45
OCCC	10,397,671	10,723,807	12,676,601	13,033,910	56.8%	57.8%	58.4%	58.3%	$ 1,817.14	$ 1,932.22	$ 2,344.05	$ 2,417.27
REDLANDS	1,729,029	1,978,973	2,217,591	2,411,296	43.6%	45.4%	46.1%	48.9%	$ 1,348.70	$ 1,627.44	$ 1,876.13	$ 2,166.48
ROGERS *(Claremore Campus)*	3,801,566	3,990,110	4,956,557	5,521,947	45.5%	48.4%	51.4%	52.1%	$ 1,805.97	$ 2,023.38	$ 2,544.43	$ 2,874.52
ROSE	12,820,358	12,769,110	13,754,703	13,471,004	59.4%	59.2%	60.0%	58.4%	$ 2,475.93	$ 2,638.79	$ 3,152.58	$ 3,263.32
SEMINOLE	2,256,111	2,330,088	2,355,348	2,583,270	52.5%	52.0%	50.3%	48.9%	$ 1,859.94	$ 1,946.61	$ 2,160.87	$ 2,252.20
TCC	22,936,225	25,363,123	28,164,753	30,901,708	54.8%	56.9%	56.3%	57.1%	$ 2,387.95	$ 2,614.75	$ 3,087.22	$ 3,455.02
WOSC	2,335,653	2,320,366	2,524,170	2,518,346	54.6%	53.8%	53.7%	52.1%	$ 2,407.89	$ 2,387.21	$ 2,798.41	$ 2,380.29
Two-Year Colleges	72,925,916	76,361,196	85,239,164	90,634,500	53.2%	53.9%	53.8%	53.8%	$ 2,077.84	$ 2,226.34	$ 2,597.25	$ 2,784.38
ALL INSTITUTIONS	$316,101,231	$327,081,152	$353,593,117	$375,413,603	53.3%	52.9%	52.8%	52.4%	$ 2,838.96	$ 2,997.80	$ 3,316.67	$ 3,502.52

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Research				Percent of Total Educational & General				Amount per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	4,532,234	4,618,196	5,616,934	6,778,601	3.1%	3.1%	3.5%	3.9%	$ 257.13	$ 260.80	$ 311.48	$ 358.71
OSU	7,549,179	9,068,323	9,648,364	10,605,390	6.1%	6.8%	6.8%	6.8%	$ 484.11	$ 592.66	$ 605.10	$ 651.16
Comprehensive Univ.	12,081,413	13,686,519	15,265,298	17,383,991	4.5%	4.8%	5.0%	5.3%	$ 363.68	$ 414.63	$ 449.27	$ 494.09
UCO	510,703	416,553	277,720	477,674	1.1%	0.8%	0.5%	0.8%	$ 42.36	$ 35.19	$ 25.12	$ 44.29
ECU	62,648	64,346	38,070	38,356	0.4%	0.4%	0.2%	0.2%	$ 15.95	$ 16.72	$ 10.01	$ 10.25
NSU	303,564	382,507	421,888	415,779	1.0%	1.2%	1.2%	1.2%	$ 40.96	$ 55.14	$ 61.13	$ 61.78
NWOSU	57,710	55,961	29,415	29,831	0.8%	0.7%	0.3%	0.3%	$ 35.98	$ 37.53	$ 20.29	$ 19.55
SEOSU	95,093	96,955	105,397	88,233	0.6%	0.6%	0.6%	0.5%	$ 27.27	$ 28.52	$ 32.07	$ 26.45
SWOSU	230,928	286,408	287,857	324,014	1.0%	1.3%	1.2%	1.3%	$ 49.30	$ 63.24	$ 71.48	$ 76.31
CAMERON	71,826	71,933	78,419	80,789	0.4%	0.4%	0.4%	0.3%	$ 15.70	$ 16.03	$ 18.78	$ 19.43
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	70,697	46,784	56,688	106,761	1.1%	0.7%	0.8%	1.5%	$ 48.59	$ 33.20	$ 43.61	$ 89.41
Four-Year Universities	1,403,169	1,421,447	1,295,454	1,561,437	0.7%	0.7%	0.6%	0.7%	$ 32.61	$ 34.01	$ 32.54	$ 39.58
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
MURRAY	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	6,056	6,206	6,860	7,136	0.1%	0.1%	0.1%	0.1%	$ 4.00	$ 4.04	$ 4.43	$ 4.30
OCCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROGERS *(Claremore Campus)*	4,886	1,294	4,482	0	0.1%	0.0%	0.0%	0.0%	$ 2.32	$ 0.66	$ 2.30	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	10,942	7,500	11,342	7,136	0.0%	0.0%	0.0%	0.0%	$ 0.31	$ 0.22	$ 0.35	$ 0.22
ALL INSTITUTIONS	$13,495,524	$15,115,466	$16,572,094	$18,952,564	2.3%	2.4%	2.5%	2.6%	$ 121.21	$ 138.54	$ 155.44	$ 176.82

Public Service. Included in this category are expenditures established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

In 1997-98, of the 18 institutions reporting expenditures for public service, the two comprehensive universities spent 74.3 percent of the total amount expended. This represented $10,231,701 of the total institutional expenditure of $13,778,656. The amount of expenditures among the institutions reporting them ranged from $769 at NEOAMC to $7,318,583 at OU.

OU devoted 4.2 percent of its budget to public service in 1997-98. OSU spent 1.9 percent of its budget for this function. The OSU data excludes expenditures for the Agricultural Extension Division and the Agricultural Experiment Station, which are separate budget agencies.

Among the four-year universities in 1997-98, UCO spent 0.8 percent and Langston spent 4.6 percent of its budget for this function. Among the two-year colleges, Eastern spent 8.6 percent and Redlands spent 7.1 percent for this function.

While the relative significance of public service varies to some extent among institutions with similar missions, Table 8 shows the two comprehensive universities are the primary providers of this service to the people of Oklahoma.

Academic Support. This category includes funds expended to provide support services for the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials in, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution such as demonstration schools associated with a department, school or college of education (excluding teaching hospitals); media such as audiovisual services; technology such as computing support; academic administration, including academic deans but not department chairpersons; personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. The academic support data processing charges are reported separately in accordance with Oklahoma statute.

The range in percent of the total budget spent for academic support among the institutions in 1997-98 varied from 3.3 percent at NOC to 18.4 percent at Murray. The average spent for this function was 17.0 percent for the comprehensive universities, 8.9 percent for the four-year universities and 8.3 percent for the two-year colleges in 1997-98.

The expenditures for academic support and academic data processing combined in 1997-98 was $107,932,034 and accounted for 15.1 percent of the total educational and general budget for all the institutions. The average combined percentage was 20 percent for the comprehensive universities, 10.7 percent for the four-year universities and 11 percent for the two-year colleges.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Public Service				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	5,043,025	5,523,526	9,543,050	7,318,583	3.5%	3.7%	5.9%	4.2%	$ 286.11	$ 311.92	$ 529.20	$ 387.29
OSU	2,294,855	2,632,105	2,613,610	2,913,118	1.9%	2.0%	1.8%	1.9%	$ 147.16	$ 172.02	$ 163.91	$ 178.86
Comprehensive Univ.	7,337,880	8,155,631	12,156,660	10,231,701	2.7%	2.9%	4.0%	3.1%	$ 220.89	$ 247.07	$ 357.78	$ 290.81
UCO	896,916	626,610	623,825	470,895	1.9%	1.2%	1.2%	0.8%	$ 74.40	$ 52.94	$ 56.42	$ 43.67
ECU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	221,128	317,131	328,574	317,922	0.7%	1.0%	1.0%	0.9%	$ 29.83	$ 45.72	$ 47.61	$ 47.24
NWOSU	2,513	2,076	1,693	17,869	0.0%	0.0%	0.0%	0.2%	$ 1.57	$ 1.39	$ 1.17	$ 11.71
SEOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	101,753	121,382	130,655	88,123	0.4%	0.5%	0.5%	0.4%	$ 21.72	$ 26.80	$ 32.44	$ 20.75
CAMERON	192,295	197,614	223,969	234,776	1.0%	1.0%	1.0%	1.0%	$ 42.02	$ 44.04	$ 53.63	$ 56.45
LANGSTON	496,461	529,202	596,949	695,638	4.2%	4.2%	4.3%	4.6%	$ 183.13	$ 195.13	$ 221.26	$ 257.74
PANHANDLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	2,292	9,332	5,050	3,608	0.0%	0.1%	0.1%	0.1%	$ 1.58	$ 6.62	$ 3.88	$ 3.02
Four-Year Universities	1,913,358	1,803,347	1,910,715	1,828,831	1.0%	0.9%	0.9%	0.8%	$ 44.47	$ 43.14	$ 47.99	$ 46.36
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	463,723	534,173	614,861	662,701	7.5%	8.1%	8.7%	8.6%	$ 309.77	$ 370.95	$ 443.94	$ 512.13
MURRAY	42,568	43,484	31,625	91,959	1.0%	1.0%	0.6%	1.5%	$ 38.70	$ 37.45	$ 25.80	$ 73.98
NEOAMC	306,276	297,834	274,490	769	3.5%	3.4%	2.9%	0.0%	$ 160.77	$ 170.87	$ 157.12	$ 0.45
NOC	7,194	7,359	8,063	8,619	0.1%	0.1%	0.1%	0.1%	$ 4.75	$ 4.78	$ 5.21	$ 5.20
OCCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	371,056	382,297	369,144	348,176	9.4%	8.8%	7.7%	7.1%	$ 289.44	$ 314.39	$ 312.30	$ 312.83
ROGERS *(Claremore Campus)*	0	0	0	62,001	0.0%	0.0%	0.0%	0.6%	$ -	$ -	$ -	$ 32.28
ROSE	35,220	33,916	41,227	32,085	0.2%	0.2%	0.2%	0.1%	$ 6.80	$ 7.01	$ 9.45	$ 7.77
SEMINOLE	7,451	62,639	73,538	88,447	0.2%	1.4%	1.6%	1.7%	$ 6.14	$ 52.33	$ 67.47	$ 77.11
TCC	929,996	915,929	388,986	423,367	2.2%	2.1%	0.8%	0.8%	$ 96.82	$ 94.43	$ 42.64	$ 47.34
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	2,163,484	2,277,631	1,801,934	1,718,124	1.6%	1.6%	1.1%	1.0%	$ 61.64	$ 66.41	$ 54.91	$ 52.78
ALL INSTITUTIONS	$11,414,722	$12,236,609	$15,869,309	$13,778,656	1.9%	2.0%	2.4%	1.9%	$ 102.52	$ 112.15	$ 148.85	$ 128.55

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Academic Support				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	21,482,816	24,100,653	25,752,245	28,135,140	14.8%	16.1%	15.8%	16.2%	$ 1,218.81	$ 1,361.00	$ 1,428.06	$ 1,488.87
OSU	22,152,629	24,869,964	25,471,810	27,994,488	18.0%	18.6%	18.0%	17.9%	$ 1,420.59	$ 1,625.38	$ 1,597.48	$ 1,718.82
Comprehensive Univ.	43,635,445	48,970,617	51,224,055	56,129,628	16.3%	17.3%	16.8%	17.0%	$ 1,313.53	$ 1,483.55	$ 1,507.57	$ 1,595.32
UCO	5,402,869	5,657,335	5,880,526	6,337,638	11.2%	10.7%	11.1%	11.1%	$ 448.18	$ 477.94	$ 531.84	$ 587.69
ECU	1,127,862	1,061,232	1,136,697	1,294,396	6.8%	6.1%	6.3%	6.8%	$ 287.13	$ 275.79	$ 298.89	$ 345.91
NSU	3,459,672	3,325,982	3,352,493	3,474,914	11.3%	10.5%	9.8%	9.7%	$ 466.77	$ 479.46	$ 485.80	$ 516.33
NWOSU	504,332	569,778	740,344	837,346	6.6%	7.2%	7.0%	7.5%	$ 314.42	$ 382.14	$ 510.58	$ 548.72
SEOSU	1,118,538	1,178,888	1,263,447	1,172,687	6.7%	7.0%	7.2%	6.4%	$ 320.77	$ 346.73	$ 384.49	$ 351.52
SWOSU	2,191,544	2,155,664	2,284,824	2,483,551	9.0%	9.7%	9.5%	10.0%	$ 467.88	$ 475.97	$ 567.38	$ 584.92
CAMERON	1,147,816	1,048,281	1,243,824	1,277,863	6.0%	5.5%	5.6%	5.5%	$ 250.83	$ 233.63	$ 297.85	$ 307.25
LANGSTON	941,780	943,156	1,202,213	1,346,071	7.9%	7.6%	8.7%	9.0%	$ 347.39	$ 347.77	$ 445.59	$ 498.73
PANHANDLE	511,377	585,305	601,543	684,940	8.6%	9.9%	9.3%	10.2%	$ 458.63	$ 509.40	$ 539.02	$ 663.06
USAO	422,263	380,665	446,184	524,794	6.5%	5.8%	6.0%	7.4%	$ 290.22	$ 270.17	$ 343.22	$ 439.53
Four-Year Universities	16,828,053	16,906,286	18,152,095	19,434,200	9.0%	8.8%	8.7%	8.9%	$ 391.10	$ 404.47	$ 455.92	$ 492.64
CASC	467,099	458,404	522,529	598,507	9.9%	9.9%	10.2%	10.5%	$ 420.05	$ 419.78	$ 424.48	$ 423.57
CONNORS	693,636	796,062	949,937	1,076,210	12.3%	14.0%	13.8%	14.5%	$ 366.42	$ 423.66	$ 570.53	$ 700.66
EASTERN	689,044	708,599	803,712	963,287	11.1%	10.7%	11.4%	12.6%	$ 460.28	$ 492.08	$ 580.30	$ 744.43
MURRAY	456,395	487,381	646,937	1,098,508	11.0%	10.7%	12.7%	18.4%	$ 414.90	$ 419.79	$ 527.68	$ 883.76
NEOAMC	766,191	793,318	848,258	1,008,915	8.8%	9.0%	8.9%	10.7%	$ 402.20	$ 455.15	$ 485.55	$ 592.43
NOC	145,586	157,617	178,706	228,708	2.8%	3.0%	2.9%	3.3%	$ 96.10	$ 102.48	$ 115.37	$ 137.86
OCCC	1,434,568	1,363,352	1,572,428	1,439,464	7.8%	7.3%	7.2%	6.4%	$ 250.71	$ 245.65	$ 290.76	$ 266.96
REDLANDS	420,212	418,879	502,970	457,672	10.6%	9.6%	10.5%	9.3%	$ 327.78	$ 344.47	$ 425.52	$ 411.21
ROGERS (Claremore Campus)	1,126,717	1,086,388	1,316,229	1,311,311	13.5%	13.2%	13.7%	12.4%	$ 535.26	$ 550.91	$ 675.68	$ 682.62
ROSE	1,184,360	1,207,311	1,359,560	1,589,194	5.5%	5.6%	5.9%	6.9%	$ 228.73	$ 249.50	$ 311.61	$ 384.98
SEMINOLE	369,854	364,453	363,570	405,035	8.6%	8.1%	7.8%	7.7%	$ 304.91	$ 304.47	$ 333.55	$ 353.13
TCC 96	2,574,991	2,801,890	3,204,506	3,447,627	6.1%	6.3%	6.4%	6.4%	$ 268.09	$ 288.85	$ 351.26	$ 385.47
WOSC	378,802	360,707	332,939	309,581	8.8%	8.4%	7.1%	6.4%	$ 390.52	$ 371.10	$ 369.11	$ 292.61 97
Two-Year Colleges	10,707,455	11,004,361	12,602,281	13,934,019	7.8%	7.8%	8.0%	8.3%	$ 305.08	$ 320.84	$ 383.99	$ 428.07
ALL INSTITUTIONS	$71,170,953	$76,881,264	$81,978,431	$89,497,847	12.0%	12.4%	12.2%	12.5%	$ 639.20	$ 704.64	$ 768.95	$ 834.99

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Student Services. This category includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to the students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration (excludes grants and scholarships), and student health services (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenditures for such an office are best categorized in student services.

The range in percent of the total budget spent for student services among the institutions in 1997-98 was from 3.2 percent at OU to 14.9 percent at Connors. The average spent for this function was 4.0 percent for the comprehensive universities, 6.8 percent for the four-year universities and 9.2 percent for the two-year colleges in 1997-98. The expenditures for student services accounted for 6.0 percent of the total E&G expenditures in 1997-98.

Institutional Support. The institutional support category includes expenditures for central executive-level management and long-range planning activities for the institution such as governing boards, planning/programming, legal services; fiscal operations, including investments; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services; faculty and staff support services operated as non-auxiliary enterprises; and community and alumni relations activities, including development and fund raising.

The institutional support-data processing charges are reported separately due to Oklahoma statute requirements. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the educational and general heading of expenditures.

In an effort to reduce such costs associated with administration, the Oklahoma State Regents implemented the following caps for FY 1998 on the amount to be budgeted for the institutional support function: comprehensive universities, 10%; four-year universities (enrollments above 3,500 FTE), 13%; four-year universities (enrollments below 3,500 FTE), 16%; two-year colleges (enrollments below 3,500 FTE), 16%, and two-year colleges (enrollments above 3,500 FTE), 13%. These caps are based in part on Regents' review of national and regional expenditures by colleges and universities for this particular expenditure function.

The range in percent of total budget spent for institutional support among the institutions in 1997-98 was from 6.0 percent at OU to 16.4 percent at WOSC. The average spent for this function in 1997-98 was 6.4 percent for the comprehensive universities, 10 percent for the four-year universities, and 11.9 percent for the two-year colleges.

The expenditures for institutional support and institutional support data processing combined in 1997-98 was $70,210,047 and accounted for 9.8 percent of the total educational and general budget among the institutions. The average combined percentage was 7.3 percent for the comprehensive universities, 11.1 percent for the four-year universities, and 13.1 percent for the two-year colleges.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Student Services				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	4,849,828	4,694,061	5,680,547	5,621,180	3.3%	3.1%	3.5%	3.2%	$ 275.15	$ 265.08	$ 315.01	$ 297.46
OSU	5,776,283	6,309,952	6,964,112	7,439,324	4.7%	4.7%	4.9%	4.8%	$ 370.42	$ 412.39	$ 436.76	$ 456.76
Comprehensive Univ.	10,626,111	11,004,013	12,644,659	13,060,504	4.0%	3.9%	4.2%	4.0%	$ 319.87	$ 333.36	$ 372.14	$ 371.21
UCO	2,807,816	3,181,699	3,136,715	4,310,714	5.8%	6.0%	5.9%	7.6%	$ 232.92	$ 268.79	$ 283.69	$ 399.73
ECU	611,591	671,718	740,045	778,874	3.7%	3.9%	4.1%	4.1%	$ 155.70	$ 174.56	$ 194.60	$ 208.14
NSU	1,764,376	2,123,140	2,169,278	2,136,700	5.7%	6.7%	6.3%	6.0%	$ 238.04	$ 306.06	$ 314.34	$ 317.49
NWOSU	717,432	738,862	908,725	955,741	9.5%	9.4%	8.5%	8.6%	$ 447.28	$ 495.55	$ 626.71	$ 626.30
SEOSU	978,309	960,778	1,037,063	1,145,351	5.9%	5.7%	5.9%	6.3%	$ 280.56	$ 282.58	$ 315.60	$ 343.33
SWOSU	1,125,702	1,143,544	1,275,456	1,360,259	4.6%	5.1%	5.3%	5.5%	$ 240.33	$ 252.49	$ 316.73	$ 320.36
CAMERON	877,576	901,447	982,233	1,067,621	4.6%	4.7%	4.4%	4.6%	$ 191.78	$ 200.90	$ 235.21	$ 256.70
LANGSTON	1,081,800	1,042,513	1,345,408	1,455,722	9.1%	8.4%	9.8%	9.7%	$ 399.04	$ 384.41	$ 498.67	$ 539.36
PANHANDLE	554,211	709,233	862,099	847,448	9.3%	12.0%	13.3%	12.6%	$ 497.05	$ 617.26	$ 772.49	$ 820.38
USAO	537,678	577,464	556,193	660,393	8.3%	8.8%	7.4%	9.3%	$ 369.54	$ 409.84	$ 427.84	$ 553.09
Four-Year Universities	11,056,491	12,050,398	13,013,215	14,718,823	5.9%	6.2%	6.3%	6.8%	$ 256.97	$ 288.29	$ 326.85	$ 373.11
CASC	483,249	535,039	580,604	576,665	10.3%	11.5%	11.4%	10.1%	$ 434.58	$ 489.96	$ 471.65	$ 408.11
CONNORS	729,869	750,654	920,345	1,105,895	13.0%	13.2%	13.4%	14.9%	$ 385.56	$ 399.50	$ 552.76	$ 719.98
EASTERN	614,512	650,851	669,774	971,426	9.9%	9.9%	9.5%	12.7%	$ 410.50	$ 451.98	$ 483.59	$ 750.72
MURRAY	367,981	418,486	475,712	409,018	8.9%	9.2%	9.3%	6.8%	$ 334.53	$ 360.45	$ 388.02	$ 329.06
NEOAMC	780,629	799,624	800,804	832,768	9.0%	9.1%	8.4%	8.8%	$ 409.78	$ 458.76	$ 458.39	$ 489.00
NOC	500,678	543,430	705,670	808,716	9.8%	10.4%	11.5%	11.6%	$ 330.48	$ 353.34	$ 455.56	$ 487.47
OCCC	1,370,585	1,412,533	1,597,623	1,653,309	7.5%	7.6%	7.4%	7.4%	$ 239.53	$ 254.51	$ 295.42	$ 306.62
REDLANDS	388,819	416,767	483,028	465,791	9.8%	9.6%	10.0%	9.4%	$ 303.29	$ 342.74	$ 408.65	$ 418.50
ROGERS (Claremore Campus)	819,686	798,779	723,054	630,644	9.8%	9.7%	7.5%	6.0%	$ 389.40	$ 405.06	$ 371.18	$ 328.29
ROSE	1,502,203	1,518,787	1,518,232	1,562,300	7.0%	7.0%	6.6%	6.8%	$ 290.11	$ 313.86	$ 347.98	$ 378.46
SEMINOLE	394,758	410,349	422,499	592,544	9.2%	9.1%	9.0%	11.2%	$ 325.44	$ 342.81	$ 387.61	$ 516.60
TCC	4,223,687	4,216,540	5,013,650	5,311,581	10.1%	9.5%	10.0%	9.8%	$ 439.74	$ 434.69	$ 549.56	$ 593.87
WOSC	429,046	463,516	509,932	509,090	10.0%	10.7%	10.9%	10.5%	$ 442.32	$ 476.87	$ 565.33	$ 481.18
Two-Year Colleges	12,605,702	12,935,355	14,420,927	15,429,747	9.2%	9.1%	9.1%	9.2%	$ 359.17	$ 377.14	$ 439.41	$ 474.02
ALL INSTITUTIONS	$34,288,304	$35,989,766	$40,078,801	$43,209,074	5.8%	5.8%	6.0%	6.0%	$ 307.95	$ 329.86	$ 375.93	$ 403.13

100

101

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Institutional Support				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	9,499,571	9,517,732	9,530,957	10,420,278	6.6%	6.4%	5.9%	6.0%	$ 538.95	$ 537.48	$ 528.53	$ 551.42
OSU	9,743,350	10,009,692	10,173,624	10,716,596	7.9%	7.5%	7.2%	6.9%	$ 624.81	$ 654.19	$ 638.04	$ 657.98
Comprehensive Univ.	19,242,921	19,527,424	19,704,581	21,136,874	7.2%	6.9%	6.5%	6.4%	$ 579.26	$ 591.58	$ 579.92	$ 600.75
UCO	4,968,982	4,881,953	5,158,631	5,184,611	10.3%	9.3%	9.7%	9.1%	$ 412.19	$ 412.43	$ 466.55	$ 480.77
ECU	1,906,392	1,970,721	2,047,277	2,152,874	11.4%	11.4%	11.3%	11.3%	$ 485.33	$ 512.14	$ 538.33	$ 575.33
NSU	3,188,616	2,746,271	2,893,752	3,160,705	10.4%	8.7%	8.4%	8.9%	$ 430.20	$ 395.89	$ 419.32	$ 469.64
NWOSU	916,701	941,121	1,167,866	1,290,414	12.1%	11.9%	11.0%	11.6%	$ 571.51	$ 631.20	$ 805.42	$ 845.62
SEOSU	1,808,947	1,856,814	2,015,939	1,993,459	10.9%	11.0%	11.4%	10.9%	$ 518.77	$ 546.12	$ 613.49	$ 597.56
SWOSU	1,688,036	1,693,505	1,904,214	2,046,353	7.0%	7.6%	7.9%	8.3%	$ 360.38	$ 373.92	$ 472.86	$ 481.95
CAMERON	2,056,388	2,189,618	2,417,553	2,380,689	10.8%	11.4%	10.9%	10.3%	$ 449.39	$ 487.99	$ 578.92	$ 572.42
LANGSTON	1,253,822	1,370,343	1,513,121	1,601,512	10.5%	11.0%	11.0%	10.7%	$ 462.49	$ 505.29	$ 560.83	$ 593.37
PANHANDLE	898,011	895,547	885,260	938,804	15.1%	15.1%	13.6%	14.0%	$ 805.39	$ 779.41	$ 793.24	$ 908.81
USAO	890,428	875,181	944,035	1,035,601	13.7%	13.3%	12.6%	14.6%	$ 611.98	$ 621.14	$ 726.18	$ 867.34
Four-Year Universities	19,576,323	19,421,074	20,947,648	21,785,022	10.4%	10.1%	10.1%	10.0%	$ 454.98	$ 464.63	$ 526.14	$ 552.23
CASC	572,731	558,572	546,258	587,102	12.2%	12.0%	10.7%	10.3%	$ 515.05	$ 511.51	$ 443.75	$ 415.50
CONNORS	826,651	674,197	785,551	883,961	14.7%	11.9%	11.4%	11.9%	$ 436.69	$ 358.81	$ 471.80	$ 575.50
EASTERN	839,153	1,027,334	843,478	905,253	13.5%	15.6%	11.9%	11.8%	$ 560.56	$ 713.43	$ 609.01	$ 699.58
MURRAY	669,152	721,773	781,350	880,528	16.2%	15.8%	15.3%	14.7%	$ 608.32	$ 621.68	$ 637.32	$ 708.39
NEOAMC	1,139,489	1,117,017	1,167,759	1,145,588	13.1%	12.6%	12.3%	12.1%	$ 598.16	$ 640.86	$ 668.44	$ 672.69
NOC	622,337	641,079	712,736	853,243	12.2%	12.3%	11.6%	12.2%	$ 410.78	$ 416.83	$ 460.13	$ 514.31
OCCC	2,229,725	2,167,087	2,507,080	2,634,167	12.2%	11.7%	11.5%	11.8%	$ 389.68	$ 390.47	$ 463.59	$ 488.53
REDLANDS	513,909	541,484	590,217	611,702	13.0%	12.4%	12.3%	12.4%	$ 400.87	$ 445.30	$ 499.34	$ 549.60
ROGERS *(Claremore Campus)*	1,181,380	1,217,789	1,285,046	1,338,378	14.1%	14.8%	13.3%	12.6%	$ 561.23	$ 617.54	$ 659.67	$ 696.71
ROSE	2,705,196	2,701,826	2,800,181	2,962,412	12.5%	12.5%	12.2%	12.8%	$ 522.44	$ 558.34	$ 641.80	$ 717.64
SEMINOLE	619,362	624,623	611,510	805,929	14.4%	13.9%	13.1%	15.3%	$ 510.60	$ 521.82	$ 561.02	$ 702.64
TCC	4,627,412	4,559,361	5,429,998	5,577,005	11.0%	10.2%	10.8%	10.3%	$ 481.77	$ 470.04	$ 595.20	$ 623.55
WOSC	537,297	570,534	668,203	790,944	12.6%	13.2%	14.2%	16.4%	$ 553.91	$ 586.97	$ 740.80	$ 747.58
Two-Year Colleges	17,083,794	17,122,676	18,729,367	19,976,212	12.5%	12.1%	11.8%	11.9%	$ 486.76	$ 499.22	$ 570.69	$ 613.69
ALL INSTITUTIONS	$55,903,038	$56,071,174	$59,381,596	$62,898,108	9.4%	9.1%	8.9%	8.8%	$ 502.07	$ 513.91	$ 556.99	$ 586.82

Plant Operation and Maintenance. A long-standing recommendation of the State Regents is for institutions with abnormally high expenditures for physical plant operation and maintenance to conduct institutional studies to determine reasons. Although the institutional campus master plan of capital improvement projects is not a part of the E&G Budget, the institution must consider how new construction and renovation projects will impact the plant operation and maintenance costs.

Many factors influence the amount and proportion of an institution's expenditures for plant operation and maintenance in any one year. Unexpected repairs or anticipated necessary repairs, completion of a new building or disposal of an old building and unusual adjustments in utility rates and plant wages may cause temporary deviations in the amount and/or proportion designated for this function.

In a broader sense, the function of an institution may dictate plant buildings, equipment and facilities that influence the relative cost of physical plant maintenance and operation. However, a pattern of relatively high or low budget expenditures for this function more likely reflects the administration's philosophy of budgeting or the general age and condition of the physical plant facilities.

In any event, institutions that regularly deviate substantially from the average might benefit from a critical self-analysis of the causes for the deviation. Substantial deviation may become increasingly significant as the long-range capital improvement program is implemented. By closely relating buildings and equipment to institutional functions and size, plant operation and maintenance costs should show increasing uniformity as a proportion of each institution's current operating budget.

Scholarships and Fellowships. The scholarships and fellowships category includes expenditures for scholarships and fellowships--from restricted or unrestricted current funds--in the form of grants to students, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal coursework should be charged to instruction, research, or public service. If the institution has custody of the funds and does not select a recipient, and there is no entitlement program, the funds should be accounted for and reported in the agency fund group rather than in the current funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the College Work-Study program, charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category according to NACUBO guidelines. These data do not include fee and tuition waivers, however, as this report reflects cash transactions. Remission of tuition or fee granted because of faculty or staff status, or family relations of student to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

Most of the institutions handle the scholarships and fellowships through the E&G Budget Part II or Agency Special Account due to the timeliness of providing the funds to the student or the sponsor.

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Operation & Maintenance of Plant				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	16,316,104	17,218,132	17,006,250	18,712,636	11.3%	11.5%	10.5%	10.7%	$ 925.68	$ 972.34	$ 943.06	$ 990.24
OSU	13,979,543	15,623,797	16,342,475	22,057,939	11.4%	11.7%	11.6%	14.1%	$ 896.47	$ 1,021.10	$ 1,024.93	$ 1,354.33
Comprehensive Univ.	30,295,647	32,841,929	33,348,725	40,770,575	11.3%	11.6%	11.0%	12.3%	$ 911.97	$ 994.94	$ 981.48	$ 1,158.78
UCO	6,022,035	5,649,521	5,785,473	6,192,610	12.4%	10.7%	10.9%	10.9%	$ 499.55	$ 477.28	$ 523.24	$ 574.24
ECU	2,004,644	2,241,074	2,216,610	2,299,722	12.0%	12.9%	12.2%	12.1%	$ 510.35	$ 582.40	$ 582.86	$ 614.57
NSU	3,530,137	3,753,948	3,999,446	4,082,231	11.5%	11.9%	11.7%	11.5%	$ 476.27	$ 541.15	$ 579.55	$ 606.57
NWOSU	1,092,156	1,167,962	1,472,045	1,491,261	14.4%	14.8%	13.8%	13.3%	$ 680.90	$ 783.34	$ 1,015.20	$ 977.24
SEOSU	1,574,087	1,570,935	1,467,552	1,413,010	9.4%	9.3%	8.3%	7.7%	$ 451.42	$ 462.04	$ 446.61	$ 423.56
SWOSU	3,871,553	2,295,944	2,475,930	2,473,111	16.0%	10.3%	10.3%	10.0%	$ 826.55	$ 506.94	$ 614.83	$ 582.46
CAMERON	2,383,154	2,424,568	2,897,339	3,150,478	12.5%	12.6%	13.0%	13.6%	$ 520.79	$ 540.35	$ 693.81	$ 757.51
LANGSTON	1,378,129	1,447,293	1,547,202	1,669,316	11.6%	11.6%	11.2%	11.1%	$ 508.35	$ 533.66	$ 573.46	$ 618.49
PANHANDLE	1,011,828	984,455	1,069,620	1,060,033	17.0%	16.6%	16.5%	15.8%	$ 907.47	$ 856.79	$ 958.44	$ 1,026.17
USAO	1,075,951	1,039,948	1,317,262	1,066,151	16.6%	15.8%	17.6%	15.0%	$ 739.49	$ 738.08	$ 1,013.28	$ 892.92
Four-Year Universities	23,943,674	22,575,648	24,248,479	24,897,923	12.8%	11.7%	11.7%	11.4%	$ 556.48	$ 540.10	$ 609.04	$ 631.14
CASC	623,387	653,070	695,113	782,804	13.3%	14.1%	13.6%	13.7%	$ 560.60	$ 598.05	$ 564.67	$ 554.00
CONNORS	821,340	803,150	1,172,412	1,241,484	14.6%	14.1%	17.0%	16.7%	$ 433.88	$ 427.43	$ 704.15	$ 808.26
EASTERN	876,429	887,577	997,505	945,800	14.1%	13.5%	14.1%	12.3%	$ 585.46	$ 616.37	$ 720.22	$ 730.91
MURRAY	413,686	563,016	580,155	622,923	10.0%	12.3%	11.4%	10.4%	$ 376.08	$ 484.94	$ 473.21	$ 501.14
NEOAMC	1,379,758	1,399,416	1,636,470	1,413,057	15.9%	15.8%	17.2%	14.9%	$ 724.28	$ 802.88	$ 936.73	$ 829.75
NOC	695,361	695,093	998,754	1,101,318	13.6%	13.3%	16.3%	15.8%	$ 458.98	$ 451.95	$ 644.77	$ 663.84
OCCC	2,118,319	2,158,087	2,405,154	2,647,786	11.6%	11.6%	11.1%	11.8%	$ 370.21	$ 388.84	$ 444.74	$ 491.06
REDLANDS	430,575	515,215	520,326	564,939	10.9%	11.8%	10.8%	11.5%	$ 335.86	$ 423.70	$ 440.21	$ 507.58
ROGERS *(Claremore Campus)*	1,297,321	1,034,120	1,227,365	1,314,315	15.5%	12.5%	12.7%	12.4%	$ 616.30	$ 524.40	$ 630.06	$ 684.18
ROSE	2,574,214	2,495,559	2,561,868	2,532,959	11.9%	11.6%	11.2%	11.0%	$ 497.14	$ 515.72	$ 587.18	$ 613.60
SEMINOLE	517,592	547,696	573,485	621,881	12.0%	12.2%	12.2%	11.8%	$ 426.70	$ 457.56	$ 526.13	$ 542.18
TCC	4,174,527	4,055,463	5,423,308	5,648,543	10.0%	9.1%	10.8%	10.4%	$ 434.62	$ 418.09	$ 594.47	$ 631.55
WOSC	510,122	494,208	549,541	584,838	11.9%	11.5%	11.7%	12.1%	$ 525.90	$ 508.44	$ 609.25	$ 552.78
Two-Year Colleges	16,432,631	16,301,670	19,341,456	20,022,647	12.0%	11.5%	12.2%	11.9%	$ 468.21	$ 475.28	$ 589.34	$ 615.12
ALL INSTITUTIONS	$70,671,952	$71,719,247	$76,938,660	$85,691,145	11.9%	11.6%	11.5%	12.0%	$ 634.72	$ 657.33	$ 721.68	$ 799.48

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Scholarships & Fellowships				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OSU	221,135	380,832	607,707	637,754	0.2%	0.3%	0.4%	0.4%	$ 14.18	$ 24.89	$ 38.11	$ 39.16
Comprehensive Univ.	221,135	380,832	607,707	637,754	0.1%	0.1%	0.2%	0.2%	$ 6.66	$ 11.54	$ 17.89	$ 18.13
UCO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ECU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NWOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SWOSU	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CAMERON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
LANGSTON	684,240	675,793	635,000	814,000	5.7%	5.4%	4.6%	5.4%	$ 252.39	$ 249.19	$ 235.36	$ 301.59
PANHANDLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
USAO	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Four-Year Universities	684,240	675,793	635,000	814,000	0.4%	0.4%	0.3%	0.4%	$ 15.90	$ 16.17	$ 15.95	$ 20.63
CASC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
CONNORS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
EASTERN	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
MURRAY	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NEOAMC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
NOC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
OCCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
REDLANDS	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROGERS (Claremore Campus)	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ROSE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
SEMINOLE	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
TCC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
WOSC	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
Two-Year Colleges	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
ALL INSTITUTIONS	$905,375	$1,056,625	$1,242,707	$1,451,754	0.2%	0.2%	0.2%	0.2%	$ 8.13	$ 9.68	$ 11.66	$ 13.54

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Data Processing - Academic Support				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	3,151,441	3,100,449	6,104,666	6,218,799	2.2%	2.1%	3.8%	3.6%	$ 178.80	$ 175.09	$ 338.53	$ 329.09
OSU	2,415,718	2,847,951	2,861,686	3,744,322	2.0%	2.1%	2.0%	2.4%	$ 154.91	$ 186.13	$ 179.47	$ 229.90
Comprehensive Univ.	5,567,159	5,948,400	8,966,352	9,963,121	2.1%	2.1%	2.9%	3.0%	$ 167.58	$ 180.21	$ 263.89	$ 283.17
UCO	808,886	925,118	1,040,828	974,142	1.7%	1.8%	2.0%	1.7%	$ 67.10	$ 78.15	$ 94.13	$ 90.33
ECU	88,751	79,602	45,964	167,022	0.5%	0.5%	0.3%	0.9%	$ 22.59	$ 20.69	$ 12.09	$ 44.63
NSU	900,925	907,341	1,490,085	1,188,904	2.9%	2.9%	4.3%	3.3%	$ 121.55	$ 130.80	$ 215.92	$ 176.66
NWOSU	132,505	132,619	192,837	209,861	1.7%	1.7%	1.8%	1.9%	$ 82.61	$ 88.95	$ 132.99	$ 137.52
SEOSU	443,320	432,502	434,882	427,023	2.7%	2.6%	2.5%	2.3%	$ 127.14	$ 127.21	$ 132.34	$ 128.00
SWOSU	281,080	332,409	288,740	403,272	1.2%	1.5%	1.2%	1.6%	$ 60.01	$ 73.40	$ 71.70	$ 94.98
CAMERON	211,760	211,697	301,330	316,709	1.1%	1.1%	1.4%	1.4%	$ 46.28	$ 47.18	$ 72.16	$ 76.15
LANGSTON	0	0	0	0	0.0%	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -
PANHANDLE	64,418	53,250	59,911	81,231	1.1%	0.9%	0.9%	1.2%	$ 57.77	$ 46.34	$ 53.68	$ 78.64
USAO	95,851	91,996	135,155	112,989	1.5%	1.4%	1.8%	1.6%	$ 65.88	$ 65.29	$ 103.97	$ 94.63
Four-Year Universities	3,027,496	3,166,534	3,989,732	3,881,153	1.6%	1.6%	1.9%	1.8%	$ 70.36	$ 75.76	$ 100.21	$ 98.38
CASC	51,107	37,927	109,457	86,869	1.1%	0.8%	2.1%	1.5%	$ 45.96	$ 34.73	$ 88.92	$ 61.48
CONNORS	169,693	228,510	300,835	287,651	3.0%	4.0%	4.4%	3.9%	$ 89.64	$ 121.61	$ 180.68	$ 187.27
EASTERN	64,403	63,371	80,206	78,103	1.0%	1.0%	1.1%	1.0%	$ 43.02	$ 44.01	$ 57.91	$ 60.36
MURRAY	46,974	70,195	54,286	78,245	1.1%	1.5%	1.1%	1.3%	$ 42.70	$ 60.46	$ 44.28	$ 62.95
NEOAMC	51,643	61,200	95,038	120,459	0.6%	0.7%	1.0%	1.3%	$ 27.11	$ 35.11	$ 54.40	$ 70.73
NOC	42,318	62,533	89,216	110,159	0.8%	1.2%	1.5%	1.6%	$ 27.93	$ 40.66	$ 57.60	$ 66.40
OCCC	515,863	534,557	605,446	735,111	2.8%	2.9%	2.8%	3.3%	$ 90.15	$ 96.32	$ 111.95	$ 136.33
REDLANDS	54,522	49,523	63,406	46,221	1.4%	1.1%	1.3%	0.9%	$ 42.53	$ 40.73	$ 53.64	$ 41.53
ROGERS *(Claremore Campus)*	0	0	0	256,288	0.0%	0.0%	0.0%	2.4%	$ -	$ -	$ -	$ 133.41
ROSE	589,878	636,166	678,014	786,797	2.7%	3.0%	3.0%	3.4%	$ 113.92	$ 131.47	$ 155.40	$ 190.60
SEMINOLE	61,551	72,625	210,120	110,354	1.4%	1.6%	4.5%	2.1%	$ 50.74	$ 60.67	$ 192.77	$ 96.21
TCC	1,849,966	1,926,993	1,699,867	1,817,923	4.4%	4.3%	3.4%	3.4%	$ 192.60	$ 198.66	$ 186.33	$ 203.26
WOSC	53,409	68,971	71,744	75,733	1.2%	1.6%	1.5%	1.6%	$ 55.06	$ 70.96	$ 79.54	$ 71.58
Two-Year Colleges	3,551,327	3,812,571	4,057,635	4,589,913	2.6%	2.7%	2.6%	2.7%	$ 101.19	$ 111.16	$ 123.64	$ 141.01
ALL INSTITUTIONS	$12,145,982	$12,927,505	$17,013,719	$18,434,187	2.0%	2.1%	2.5%	2.6%	$ 109.09	$ 118.48	$ 159.59	$ 171.99

TABLE 8, cont.

COMPARISON OF EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE FISCAL YEARS 1994-95 THROUGH 1997-98

Institution	Data Processing - Institutional Support				Percent of Total Educational & General				Amount Per FTE Student			
	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98	1994-95	1995-96	1996-97	1997-98
OU	1,415,865	1,602,528	1,298,197	1,355,359	1.0%	1.1%	0.8%	0.8%	$ 80.33	$ 90.50	$ 71.99	$ 71.72
OSU	1,817,285	1,966,093	1,969,789	1,464,305	1.5%	1.5%	1.4%	0.9%	$ 116.54	$ 128.49	$ 123.54	$ 89.91
Comprehensive Univ.	3,233,150	3,568,621	3,267,986	2,819,664	1.2%	1.3%	1.1%	0.9%	$ 97.33	$ 108.11	$ 96.18	$ 80.14
UCO	774,409	673,311	598,732	715,417	1.6%	1.3%	1.1%	1.3%	$ 64.24	$ 56.88	$ 54.15	$ 66.34
ECU	56,880	59,480	70,314	85,938	0.3%	0.3%	0.4%	0.5%	$ 14.48	$ 15.46	$ 18.49	$ 22.97
NSU	439,633	367,468	553,180	575,542	1.4%	1.2%	1.6%	1.6%	$ 59.31	$ 52.97	$ 80.16	$ 85.52
NWOSU	26,327	28,231	39,056	43,692	0.3%	0.4%	0.4%	0.4%	$ 16.41	$ 18.93	$ 26.94	$ 28.63
SEOSU	36,747	37,671	37,908	41,129	0.2%	0.2%	0.2%	0.2%	$ 10.54	$ 11.08	$ 11.54	$ 12.33
SWOSU	120,188	125,361	168,704	183,718	0.5%	0.6%	0.7%	0.7%	$ 25.66	$ 27.68	$ 41.89	$ 43.27
CAMERON	284,024	316,136	361,251	450,642	1.5%	1.6%	1.6%	2.0%	$ 62.07	$ 70.46	$ 86.51	$ 108.35
LANGSTON	131,613	135,480	141,867	166,430	1.1%	1.1%	1.0%	1.1%	$ 48.55	$ 49.96	$ 52.58	$ 61.66
PANHANDLE	72,416	58,760	62,444	57,745	1.2%	1.0%	1.0%	0.9%	$ 64.95	$ 51.14	$ 55.95	$ 55.90
USAO	37,357	73,782	92,647	83,277	0.6%	1.1%	1.2%	1.2%	$ 25.67	$ 52.36	$ 71.27	$ 69.75
Four-Year Universities	1,979,594	1,875,680	2,126,103	2,403,530	1.1%	1.0%	1.0%	1.1%	$ 46.01	$ 44.87	$ 53.40	$ 60.93
CASC	78,778	77,640	93,335	77,689	1.7%	1.7%	1.8%	1.4%	$ 70.84	$ 71.10	$ 75.82	$ 54.98
CONNORS	42,206	17,250	20,915	18,522	0.7%	0.3%	0.3%	0.2%	$ 22.30	$ 9.18	$ 12.56	$ 12.06
EASTERN	68,858	53,828	105,156	98,332	1.1%	0.8%	1.5%	1.3%	$ 46.00	$ 37.38	$ 75.92	$ 75.99
MURRAY	58,689	33,462	52,236	57,672	1.4%	0.7%	1.0%	1.0%	$ 53.35	$ 28.82	$ 42.61	$ 46.40
NEOAMC	116,179	140,396	182,502	153,354	1.3%	1.6%	1.9%	1.6%	$ 60.99	$ 80.55	$ 104.47	$ 90.05
NOC	41,836	68,113	63,004	57,561	0.8%	1.3%	1.0%	0.8%	$ 27.61	$ 44.29	$ 40.67	$ 34.70
OCCC	225,004	200,348	344,019	228,977	1.2%	1.1%	1.6%	1.0%	$ 39.32	$ 36.10	$ 63.61	$ 42.47
REDLANDS	53,187	55,931	64,144	24,146	1.3%	1.3%	1.3%	0.5%	$ 41.49	$ 46.00	$ 54.27	$ 21.69
ROGERS *(Claremore Campus)*	121,444	112,290	129,926	159,052	1.5%	1.4%	1.3%	1.5%	$ 57.69	$ 56.94	$ 66.70	$ 82.80
ROSE	181,943	193,276	199,728	129,384	0.8%	0.9%	0.9%	0.6%	$ 35.14	$ 39.94	$ 45.78	$ 31.34
SEMINOLE	73,690	72,697	73,763	75,829	1.7%	1.6%	1.6%	1.4%	$ 60.75	$ 60.73	$ 67.67	$ 66.11
TCC	571,739	698,469	724,541	962,483	1.4%	1.6%	1.4%	1.8%	$ 59.53	$ 72.01	$ 79.42	$ 107.61
WOSC	35,923	36,757	42,044	45,744	0.8%	0.9%	0.9%	0.9%	$ 37.03	$ 37.82	$ 46.61	$ 43.24
Two-Year Colleges	1,669,476	1,760,457	2,095,313	2,088,745	1.2%	1.2%	1.3%	1.2%	$ 47.57	$ 51.33	$ 63.84	$ 64.17
ALL INSTITUTIONS	$6,882,220	$7,204,758	$7,489,402	$7,311,939	1.2%	1.2%	1.1%	1.0%	$ 61.81	$ 66.03	$ 70.25	$ 68.22

112

Expenditures by Object

Tables 9 and 10 compare expenditures by object. Sometimes analysis of these data will show differences in spending patterns not readily discernible through expenditure by function information. For example, percentage expenditures for teaching salaries may indicate somewhat different trends than those for the function of instruction.

Tables 9 and 10 present data on the various budget objects for which E&G funds were spent during 1997-98. Table 9 shows the dollar amount of expenditures for 12 objects.

By far the greatest proportion of the educational and general budget of higher education institutions is spent for salaries and wages. As shown by Table 10, Oklahoma's state institutions spent 31.5 percent for teaching salaries, 15.8 percent for other professional salaries, and 12.1 percent for nonprofessional salaries and wages--a total of 59.4 percent for salaries and wages. This compares with 62.3 percent in 1994-95, 61.4 percent in 1995-96 and 59.9 percent in 1996-97.

When staff benefits are added, 74.8 percent of the total E&G budget expenditures was for compensation of faculty and staff for services rendered in 1997-98. The comprehensive universities spent 68.3 percent for that purpose, the four-year universities 80.3 percent and the two-year colleges 80.5 percent.

The range in percentages for teaching salaries was from a low of 26.4 percent at Eastern to a high of 42 percent at ECU. The four-year universities spent a higher proportion of their money for teaching salaries than did the other types of institutions. While the comprehensive universities spent 27.6 percent for this object and the two-year colleges 31.1 percent, the four-year universities spent 37.8 percent of their budgets for teaching salaries.

The low proportion of the budget spent for the object of books and periodicals has been a continued concern to the State Regents. In the State System in 1994-95, 1.7 percent was spent for that purpose. The proportion dropped in 1995-96 to 1.6%, and has remained at 1.6 percent in both 1996-97 and 1997-98.

TABLE 9

TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Total	Teaching Salaries	Professional Salaries	Other Salaries & Wages	Fringe Benefits	Professional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU	$ 174,208,074	$ 49,781,462	$ 30,318,357	$ 16,572,116	$ 23,388,037	$ 1,873,962	$ 3,098,558	$ 7,620,986	$ 20,136,070	$ 10,235,843	$ 3,061,981	$ -	$ 8,120,702
OSU	156,378,521	41,511,122	29,298,592	15,125,364	20,022,042	-	2,266,661	7,453,209	22,763,037	9,601,027	3,818,583	-	4,518,884
Comprehensive Univ.	$ 330,586,595	$ 91,292,584	$ 59,616,949	$ 31,697,480	$ 43,410,079	$ 1,873,962	$ 5,365,219	$ 15,074,195	$ 42,899,107	$ 19,836,870	$ 6,880,564	$ -	$ 12,639,586
UCO	$ 56,859,409	$ 21,639,391	$ 6,777,077	$ 7,095,873	$ 9,226,559	$ 419,268	$ 371,895	$ 1,336,942	$ 6,689,033	$ 2,512,124	$ 791,247	$ -	$ -
ECU	19,051,850	7,995,214	2,054,914	2,455,144	3,352,391	-	181,845	473,822	582,401	697,756	192,039	-	1,066,324
NSU	35,645,203	13,217,160	5,055,180	4,908,509	6,397,835	382,106	356,434	1,062,022	2,410,700	1,381,162	474,095	-	-
NWOSU	11,171,882	3,575,887	1,661,916	1,395,400	1,711,804	-	86,047	495,520	2,017,848	128,379	99,081	-	-
SEOSU	18,272,822	7,406,215	2,340,449	2,068,705	3,255,106	104,364	215,717	592,177	1,948,464	177,845	163,780	-	-
SWOSU	24,750,401	10,236,867	2,636,880	2,792,924	5,116,657	115,799	306,184	527,464	1,931,374	457,843	628,199	-	210
CAMERON	23,094,468	8,911,018	3,213,587	2,570,666	3,853,226	290,034	146,946	965,403	1,608,939	1,116,021	418,128	-	500
LANGSTON	14,972,751	4,785,893	3,638,978	505,535	2,157,686	103,707	147,755	365,743	2,157,218	-	20,978	821,321	267,937
PANHANDLE	6,729,498	2,093,506	1,053,476	1,034,029	1,047,086	289,978	87,406	259,387	677,919	137,961	48,750	-	-
USAO	7,102,955	2,483,295	761,021	1,234,892	1,122,623	-	92,224	384,848	702,384	200,505	90,965	-	30,198
Four-Year Universities	$ 217,651,239	$ 82,344,446	$ 29,193,478	$ 26,061,677	$ 37,240,973	$ 1,705,256	$ 1,992,453	$ 6,463,328	$ 20,726,280	$ 6,809,596	$ 2,927,262	$ 821,321	$ 1,365,169
CASC	$ 5,702,725	$ 1,889,259	$ 1,086,953	$ 635,170	$ 897,176	$ 46,315	$ 56,204	$ 223,628	$ 641,834	$ 157,074	$ 60,557	$ -	$ 8,555
CONNORS	7,419,382	2,015,164	1,444,213	1,300,801	1,157,756	227,187	34,949	259,468	611,910	291,189	76,517	-	228
EASTERN	7,669,434	2,023,021	1,137,786	1,551,045	1,326,923	109,937	49,998	206,813	906,177	320,652	37,082	-	-
MURRAY	5,980,745	1,862,245	995,794	759,524	693,431	293,310	100,108	217,885	918,567	119,113	20,768	-	-
NEOAMC	9,469,628	2,987,628	1,561,582	1,438,868	1,708,862	-	71,794	277,109	1,030,223	270,352	123,210	-	-
NOC	6,988,589	2,512,829	873,159	1,107,037	1,246,079	73,043	58,550	363,001	754,891	-	-	-	-
OCCC	22,372,724	6,343,380	4,255,233	3,290,599	4,118,944	-	131,472	873,325	2,732,094	440,502	187,175	-	-
REDLANDS	4,929,943	1,569,275	817,838	528,041	754,010	-	96,429	206,544	759,481	168,573	18,248	-	11,504
ROGERS *(Claremore Campus)*	10,593,936	3,138,417	1,746,906	974,743	2,053,077	132,622	58,749	413,853	1,329,609	499,374	215,939	-	30,647
ROSE	23,066,135	7,600,647	3,512,058	3,861,856	4,200,722	413,124	155,312	642,456	1,673,331	774,945	231,684	-	-
SEMINOLE	5,283,289	1,751,919	948,147	703,383	945,593	98,583	42,685	223,918	446,438	44,804	77,819	-	-
TCC	54,090,237	16,948,992	5,175,258	12,210,459	10,033,949	532,372	332,891	1,853,339	4,912,173	1,825,205	265,599	-	-
WOSC	4,834,276	1,730,536	947,064	627,098	703,870	42,775	54,460	198,058	441,588	28,685	60,142	-	-
Two-Year Colleges	$ 168,401,043	$ 52,373,312	$ 24,501,991	$ 28,988,624	$ 29,840,392	$ 1,969,268	$ 1,243,601	$ 5,959,397	$ 17,158,316	$ 4,940,468	$ 1,374,740	$ -	$ 50,934
All Institutions	$ 716,638,877	$ 226,010,342	$ 113,312,418	$ 86,747,781	$ 110,491,444	$ 5,548,486	$ 8,601,273	$ 27,496,920	$ 80,783,703	$ 31,586,934	$ 11,182,566	$ 821,321	$ 14,055,689

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TABLE 10

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Total	Teaching Salaries	Professional Salaries	Other Salaries & Wages	Fringe Benefits	Professional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU	100.0%	28.6%	17.4%	9.5%	13.4%	1.1%	1.8%	4.4%	11.6%	5.9%	1.8%	0.0%	4.7%
OSU	100.0%	26.5%	18.7%	9.7%	12.8%	0.0%	1.4%	4.8%	14.6%	6.1%	2.4%	0.0%	2.9%
Comprehensive Univ.	100.0%	27.6%	18.0%	9.6%	13.1%	0.6%	1.6%	4.6%	13.0%	6.0%	2.1%	0.0%	3.8%
UCO	100.0%	38.1%	11.9%	12.5%	16.2%	0.7%	0.7%	2.4%	11.8%	4.4%	1.4%	0.0%	0.0%
ECU	100.0%	42.0%	10.8%	12.9%	17.6%	0.0%	1.0%	2.5%	3.1%	3.7%	1.0%	0.0%	5.6%
NSU	100.0%	37.1%	14.2%	13.8%	17.9%	1.1%	1.0%	3.0%	6.8%	3.9%	1.3%	0.0%	0.0%
NWOSU	100.0%	32.0%	14.9%	12.5%	15.3%	0.0%	0.8%	4.4%	18.1%	1.1%	0.9%	0.0%	0.0%
SEOSU	100.0%	40.5%	12.8%	11.3%	17.8%	0.6%	1.2%	3.2%	10.7%	1.0%	0.9%	0.0%	0.0%
SWOSU	100.0%	41.4%	10.7%	11.3%	20.7%	0.5%	1.2%	2.1%	7.8%	1.8%	2.5%	0.0%	0.0%
CAMERON	100.0%	38.6%	13.9%	11.1%	16.7%	1.3%	0.6%	4.2%	7.0%	4.8%	1.8%	0.0%	0.0%
LANGSTON	100.0%	32.0%	24.3%	3.4%	14.4%	0.7%	1.0%	2.4%	14.4%	0.0%	0.1%	5.5%	1.8%
PANHANDLE	100.0%	31.1%	15.7%	15.4%	15.6%	4.3%	1.3%	3.9%	10.1%	2.1%	0.7%	0.0%	0.0%
USAO	100.0%	35.0%	10.7%	17.4%	15.8%	0.0%	1.3%	5.4%	9.9%	2.8%	1.3%	0.0%	0.4%
Four-Year Universities	100.0%	37.8%	13.4%	12.0%	17.1%	0.8%	0.9%	3.0%	9.5%	3.1%	1.3%	0.4%	0.6%
CASC	100.0%	33.1%	19.1%	11.1%	15.7%	0.8%	1.0%	3.9%	11.3%	2.8%	1.1%	0.0%	0.2%
CONNORS	100.0%	27.2%	19.5%	17.5%	15.6%	3.1%	0.5%	3.5%	8.2%	3.9%	1.0%	0.0%	0.0%
EASTERN	100.0%	26.4%	14.8%	20.2%	17.3%	1.4%	0.7%	2.7%	11.8%	4.2%	0.5%	0.0%	0.0%
MURRAY	100.0%	31.1%	16.6%	12.7%	11.6%	4.9%	1.7%	3.6%	15.4%	2.0%	0.3%	0.0%	0.0%
NEOAMC	100.0%	31.5%	16.5%	15.2%	18.0%	0.0%	0.8%	2.9%	10.9%	2.9%	1.3%	0.0%	0.0%
NOC	100.0%	36.0%	12.5%	15.8%	17.8%	1.0%	0.8%	5.2%	10.8%	0.0%	0.0%	0.0%	0.0%
OCCC	100.0%	28.4%	19.0%	14.7%	18.4%	0.0%	0.6%	3.9%	12.2%	2.0%	0.8%	0.0%	0.0%
REDLANDS	100.0%	31.8%	16.6%	10.7%	15.3%	0.0%	2.0%	4.2%	15.4%	3.4%	0.4%	0.0%	0.2%
ROGERS (Claremore Campus)	100.0%	29.6%	16.5%	9.2%	19.4%	1.3%	0.6%	3.9%	12.6%	4.7%	2.0%	0.0%	0.3%
ROSE	100.0%	33.0%	15.2%	16.7%	18.2%	1.8%	0.7%	2.8%	7.3%	3.4%	1.0%	0.0%	0.0%
SEMINOLE	100.0%	33.2%	17.9%	13.3%	17.9%	1.9%	0.8%	4.2%	8.5%	0.8%	1.5%	0.0%	0.0%
TCC	100.0%	31.3%	9.6%	22.6%	18.6%	1.0%	0.6%	3.4%	9.1%	3.4%	0.5%	0.0%	0.0%
WOSC	100.0%	35.8%	19.6%	13.0%	14.6%	0.9%	1.1%	4.1%	9.1%	0.6%	1.2%	0.0%	0.0%
Two-Year Colleges	100.0%	31.1%	14.5%	17.2%	17.7%	1.2%	0.7%	3.5%	10.2%	2.9%	0.8%	0.0%	0.0%
All Institutions	100.0%	31.5%	15.8%	12.1%	15.4%	0.8%	1.2%	3.8%	11.3%	4.4%	1.6%	0.1%	2.0%

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V. TRENDS IN CURRENT OPERATING EXPENDITURES - ALL CATEGORIES

During the fiscal year 1997-98, Oklahoma's 25 state-supported colleges and universities spent a total of $1,289,612,066 for all current operating purposes, an increase of $100,412,015 or 8.4 percent more than 1996-97. This includes expenditures for Educational and General--Part I; Auxiliary Enterprises; Student Aid; Educational and General--Part II; Sponsored Research and Other Sponsored Programs. The expenditures of eight other constituent agencies of the State System are excluded from the total.

Figure 5 compares total current operating expenditures of the 25 colleges and universities for the four years ending with fiscal year 1997-98. The four expenditure categories depict the broad areas of activities in State System institutions. The proportions varied only within a very narrow range each year.

The proportion spent for Educational and General--Part I in relation to total outlay has remained around 56 percent during the past four years. Specifically, it has ranged from a low of 55.6 percent to a high of 56.7 percent. During the same period, expenditures for Auxiliary Enterprises ranged from a low of 25 percent to a high of 26.5 percent.

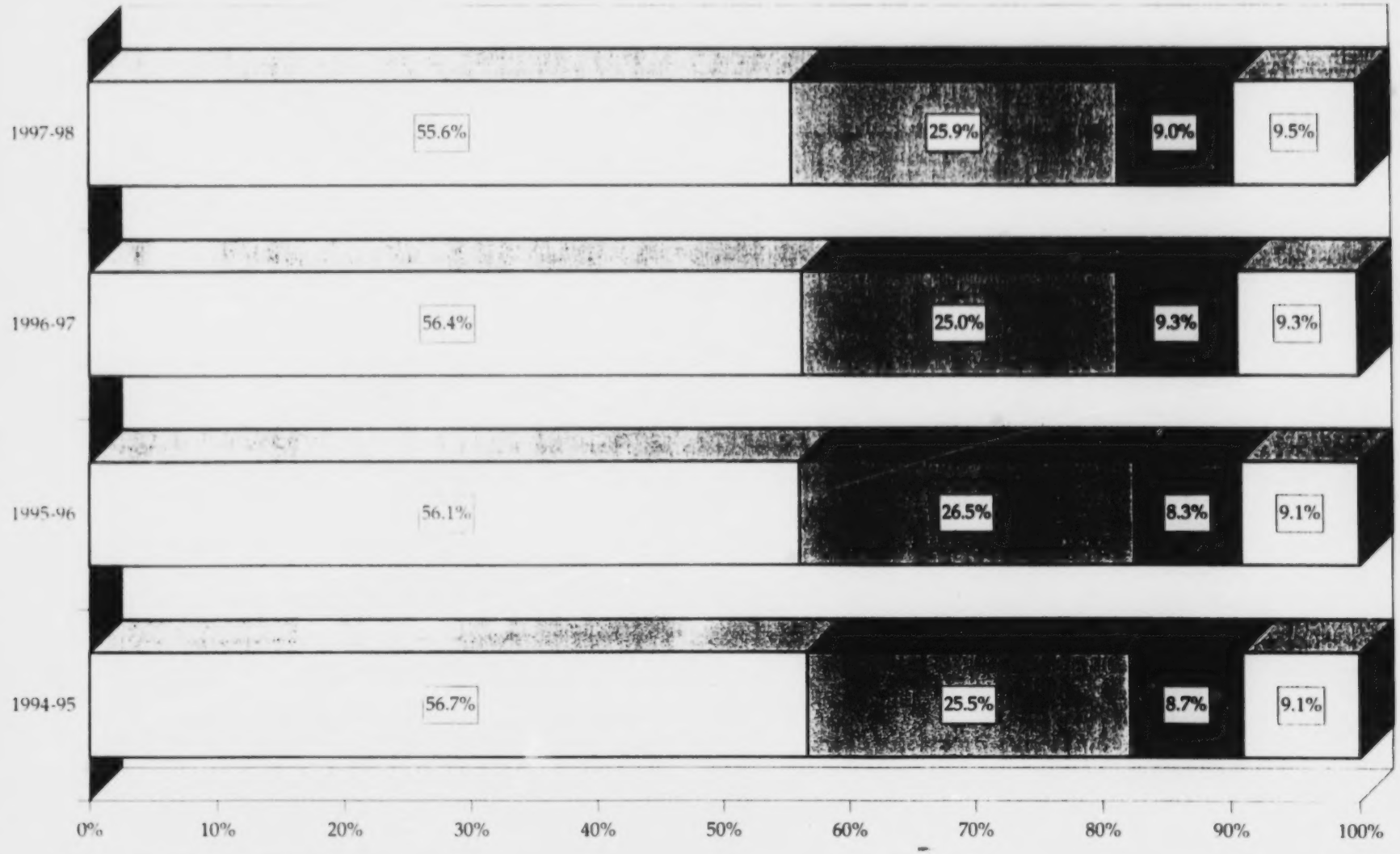
These two areas of expenditures were greater than the other two. Sponsored Research and Other Sponsored Programs budgeted in E&G--Part II ranged from a low of 9.1 percent to a high of 9.5 percent. Student Aid ranged from a low of 8.3 percent to a high of 9.3 percent.

During the four-year period, total expenditures increased from $1,046,538,055 to $1,289,612,066 or 23.2 percent. Full-time-equivalent student enrollment decreased during the same period by 3.7 percent.

No attempt has been made to analyze the effect of price increases during the period.

During the four years, while total expenditures increased 23.2 percent, E&G--Part I increased 20.9 percent; Auxiliary Enterprises, 25 percent; E&G--Part II, Sponsored Research and Other Programs, 29.3 percent; and Student Aid, 27.2 percent.

Figure 5. COLLEGES AND UNIVERSITIES PROPORTION OF E&G PART I, AUXILIARY ENTERPRISES, STUDENT AID, AND E&G PART II
1994-95 - 1997-98



Current Operating Expenditures

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VI. AUXILIARY ENTERPRISES; STUDENT AID; AND EDUCATIONAL AND GENERAL--PART II, SPONSORED RESEARCH AND PROGRAMS

INCOME AND EXPENDITURES

Tables 11 and 12 show the amount of income and expenditures respectively for Auxiliary Enterprises; Student Aid; and Educational and General--Part II, Sponsored Research and Programs.

Income for all institutions from Auxiliary Enterprises in 1997-98 was $351,520,897, 11.3 percent greater than it was in 1996-97. Between 1994-95 and 1997-98, income from this source for all institutions increased $58,542,065 or 20 percent. In 1994-95, Auxiliary Enterprises income was equal to 49 percent of the E&G--Part I income of all institutions. In 1997-98, Auxiliary Enterprises income was equal to 46.8 percent of the E&G--Part I income of all institutions.

Income from Student Aid in 1997-98 increased 5.9 percent, or $6,559,075, from 1996-97. Between 1994-95 and 1997-98, income from this source for all institutions increased $35,235,235 or 42.5 percent. In 1994-95, Student Aid income was equal to 13.9 percent of the E&G--Part I income of all institutions. In 1997-98, Student Aid income was equal to 15.7 percent of the E&G--Part I income at all institutions.

Income from Educational and General--Part II, Sponsored Research and Other Sponsored Programs in 1997-98 was 10.7 percent, or $11,873,299, more than in 1996-97. Between 1994-95 and 1997-98, income from this source for all institutions increased $27,718,748 or 29.3 percent. In 1994-95 Sponsored Research and Programs income was equal to 15.8 percent of the E&G--Part I income of all institutions, while in 1997-98 it was equal to 16.3 percent.

The total expenditures for Auxiliary Enterprises in 1997-98 were $334,075,513, an increase of 12.3 percent from $297,358,876 in the preceding year. Over the four-year period, 1994-95 through 1997-98, the expenditures increased from $267,277,947 to $334,075,513, an increase of 25 percent.

During the period 1994-95 through 1997-98, Student Aid expenditures increased $24,898,121, or 27.2 percent from $91,554,938 to $116,453,059. This compares with a decrease in FTE student enrollment from 111,344 to 107,184, or 3.7 percent during the same period. This decrease in enrollment with the large increase in Student Aid expenditures indicates a substantial increase in Student Aid per FTE student.

For the year 1997-98, the expenditures for Auxiliary Enterprises, Student Aid, and Educational and General--Part II, Sponsored Research and Programs combined were $572,973,189. The Educational and General Part I expenditures were $716,638,877. In 1997-98 expenditures for Auxiliary Enterprises, Student Aid, and E&G--Part II, Sponsored Research and Programs were equal to 80 percent of the E&G--Part I expenditures. In 1994-95 expenditures for the same items were equal to 76.5 percent of the E&G--Part I expenditures.

TABLE 11

TOTAL AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH INCOME AND PROGRAMS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

Institution	Agency Special Account Income										Student Aid Income		E&G Part II
	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loan/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships /Fellowships	Other Student Aid	Sponsored Research & Programs
OU	169,911,847	28,223,799	9,301,796	698,389	1,148,507	13,816,269	14,708,947	4,162,492	-	97,851,648	12,664,345	-	61,267,446
OSU	73,303,309	15,062,989	4,997,134	8,301,580	4,699,803	12,744,951	-	5,202,912	-	22,293,940	18,289,561	-	24,397,976
Comprehensive Univ.	243,215,156	43,286,788	14,298,930	8,999,969	5,848,310	26,561,220	14,708,947	9,365,404	-	120,145,588	30,953,906	-	85,665,422
UCO	11,622,135	74,576	2,015,298	4,290,680	1,069,789	1,742,915	-	1,321,850	-	1,107,027	-	25,309,881	2,448,403
ECU	3,879,942	16,796	767,296	819,517	-	728,395	-	607,050	-	940,888	3,725,573	-	5,239,629
NSU	14,336,099	795,942	2,841,021	3,603,297	296,610	2,117,335	-	386,251	-	4,295,643	644,602	7,194,286	3,385,700
NWOSU	2,424,542	320,099	514,464	869,559	58,146	325,191	135,191	84,413	-	117,479	109,621	1,361,033	338,001
SEOSU	4,545,529	106,063	823,051	399,494	852,636	879,895	-	659,807	-	824,583	3,763,470	-	4,253,636
SWOSU	10,010,746	486,973	1,512,162	-	376,567	1,053,943	4,521,544	834,797	-	1,224,760	232,749	3,719,767	1,465,753
CAMERON	2,984,690	23,750	491,452	210,631	-	488,668	-	776,104	425,092	568,993	341,731	3,737,481	1,715,536
LANGSTON	7,359,962	317,999	1,309,861	-	102,089	1,528,933	3,036,828	95,115	-	969,137	3,665,262	-	7,892,004
PANHANDLE	1,971,827	91,060	360,304	325,390	86,278	435,228	-	93,834	-	579,733	158,391	910,359	17,944
USAO	5,435,489	132,201	368,286	361,347	34,774	153,759	3,730,763	148,120	-	506,239	-	1,754,997	-
4-year Universities	64,570,961	2,365,459	11,003,195	10,879,915	2,876,889	9,454,262	11,424,326	5,007,341	425,092	11,134,482	12,641,399	43,987,804	26,756,606
CASC	2,255,682	143,664	207,033	460,860	118,924	73,935	144,740	84,772	-	1,021,754	-	1,946,037	1,531,468
CONNORS	5,333,299	31,585	296,077	931,778	182,574	280,296	77,597	21,144	55,862	3,456,386	-	2,625,313	242,764
EASTERN	2,425,119	632	653,456	536,154	118,859	484,350	-	174,625	-	457,043	-	1,551,376	110,471
MURRAY	3,688,622	72,371	217,585	773,845	112,822	164,284	1,855,297	251,802	-	240,616	78,034	1,691,799	286,207
NEOAMC	5,310,081	63,188	1,313,009	827,276	121,498	701,382	72,583	94,647	-	2,116,498	785,679	3,441,881	92,387
NOC	2,096,620	239,092	381,072	643,065	47,487	351,703	78,299	97,205	-	258,697	99,741	1,442,051	69,104
OCCC	4,436,145	-	99,415	2,804,897	17,556	-	-	-	-	1,514,277	3,295,779	-	1,764,439
REDLANDS	1,830,483	58,323	209,528	646,814	138,264	-	38,281	100,408	-	638,865	-	968,183	1,112,799
ROGERS (Claremore Campus)	1,932,161	-	258,602	-	269,346	130,119	-	403,688	-	870,406	-	1,866,395	1,645,224
ROSE	4,381,525	6,264	405,357	2,048,270	530,825	-	-	911,196	-	479,613	62,702	3,036,131	876,218
SEMINOLE	1,143,739	19,602	251,802	529,991	119,539	22,507	-	140,907	-	59,391	1,363,148	82,949	726,653
TCC	7,653,787	-	206,655	5,125,961	1,190,375	-	-	40,778	-	1,090,018	571,083	4,583,910	1,352,137
WOSC	1,247,517	1,920	89,955	542,509	84,821	-	-	146,753	-	381,559	182,670	862,965	212,718
2-year Colleges	43,734,780	636,641	4,589,546	15,871,420	3,052,890	2,208,576	2,266,797	2,467,925	55,862	12,585,123	6,438,836	24,098,990	10,022,589
All Institutions	351,520,897	46,288,888	29,891,671	35,751,304	11,778,089	38,224,058	28,400,070	16,840,670	480,954	143,865,193	50,034,141	68,086,794	122,444,617

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TABLE 12

EXPENDITURES FOR AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH AND PROGRAMS FOR 25 OKLAHOMA STATE COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR 1997-98

	Agency Special Account Expenditures										Student Aid Expenditures		E&G Part II
Institution	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loan/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid	Sponsored Research & Programs
OU	154,017,263	25,074,050	9,487,310	833,705	1,420,385	12,812,728	14,032,443	4,240,137	-	86,116,505	12,664,345	-	61,267,446
OSU	74,975,389	14,458,601	4,930,836	9,464,167	3,735,268	11,068,441	-	7,887,168	-	23,430,908	18,210,657	-	24,397,976
Comprehensive Univ.	228,992,652	39,532,651	14,418,146	10,297,872	5,155,653	23,881,169	14,032,443	12,127,305	-	109,547,413	30,875,002	-	85,665,422
UCO	12,571,733	72,201	2,037,458	5,563,838	955,484	1,705,073	-	1,317,663	215,029	704,987	25,344,723	-	2,448,403
ECU	3,777,497	491,297	664,030	706,785	-	924,587	-	176,658	-	814,140	238,771	3,777,497	5,239,629
NSU	13,798,523	820,664	2,739,502	3,577,613	296,610	2,116,681	-	320,694	218,440	3,708,319	660,771	7,053,345	3,385,700
NWOSU	2,466,865	319,915	496,902	900,755	58,552	315,001	157,652	78,608	-	139,480	101,973	1,368,517	338,001
SEOSU	4,163,860	156,326	803,051	230,970	808,942	723,720	199,426	368,958	-	872,467	3,828,551	-	4,253,636
SWOSU	10,272,915	512,076	1,411,794	-	336,995	1,410,504	4,495,627	838,862	-	1,267,057	307,197	3,672,598	1,465,753
CAMERON	2,852,229	124,191	444,836	28,945	-	818,733	275,815	443,907	-	715,802	356,951	3,756,427	1,715,536
LANGSTON	7,125,218	347,746	1,076,338	-	61,995	1,247,202	2,921,208	84,385	-	1,386,344	3,516,210	-	7,892,004
PANHANDLE	1,722,891	91,060	396,916	322,852	58,360	505,626	-	62,847	-	285,230	209,314	911,578	17,944
USAO	5,503,695	132,201	604,846	356,098	96,862	154,372	3,730,763	105,266	-	323,287	-	-	-
4-year Universities	64,255,426	3,067,677	10,675,673	11,687,856	2,673,800	9,921,499	11,780,491	3,797,848	433,469	10,217,113	34,564,461	20,539,962	26,756,606
CASC	2,211,717	139,354	219,305	438,467	67,565	45,932	149,041	80,209	-	1,071,844	-	1,920,552	1,531,468
CONNORS	5,463,698	229,540	365,711	935,029	215,179	278,337	74,219	17,988	30,233	3,317,462	-	2,631,621	242,764
EASTERN	2,330,943	60,156	384,097	465,408	56,015	353,071	-	148,089	-	864,107	-	1,492,096	110,471
MURRAY	3,606,722	77,245	190,561	700,083	77,809	201,944	1,862,021	237,704	-	259,355	103,554	1,715,737	286,207
NEOAMC	5,197,840	370,724	1,237,340	751,437	100,607	745,938	-	343,402	-	1,648,392	785,679	3,441,881	92,387
NOC	2,107,507	239,092	323,935	542,760	16,995	367,814	82,301	86,753	-	447,857	99,176	1,443,336	69,104
OCCC	3,644,883	-	49,561	2,339,374	114,337	-	18,413	95,366	-	1,027,832	3,290,381	-	1,764,439
REDLANDS	1,870,940	63,080	229,089	646,967	140,532	-	35,389	89,166	906	665,811	-	968,163	1,112,799
ROGERS (Claremore Campus	1,774,433	-	269,058	4,839	54,039	198,351	-	374,163	-	873,983	-	1,963,398	1,645,224
ROSE	4,154,766	128,719	467,844	1,865,691	181,274	-	-	737,570	-	773,668	70,131	3,072,617	876,218
SEMINOLE	1,154,092	-	135,499	312,388	476,824	128,154	-	27,559	-	73,668	1,350,548	90,282	726,653
TCC	6,012,062	-	108,868	4,502,173	329,973	-	-	950,949	-	120,099	420,310	4,582,980	1,352,137
WOSC	1,297,832	136,763	106,255	428,183	42,744	-	-	56,526	-	527,361	182,368	848,824	212,718
2-year Colleges	40,827,435	1,444,673	4,087,123	13,932,799	1,873,893	2,319,541	2,221,384	3,245,444	31,139	11,671,439	6,302,147	24,171,487	10,022,589
All Institutions	334,075,513	44,045,001	29,180,942	35,918,527	9,703,346	36,122,209	28,034,318	19,170,597	464,608	131,435,965	71,741,610	44,711,449	122,444,617

96 125

129

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VII. OTHER CONSTITUENT AGENCIES INCOME AND EXPENDITURES

Tables 13 and 14 present Educational and General--Part I income data for nine constituent agencies of the State System for 1997-98. Tables 15 through 18 present E&G Part I expenditure data for the same agencies during the same period. Table 19 presents constituent agency income for Auxiliary Enterprises, Student Aid, and Educational & General--Part II, Sponsored Research and Programs. Table 20 presents expenditures for these same categories.

Because three of the constituent agencies do not enroll students, student fees contribute a lesser share to revenues - only 13.5 percent on average, compared to 27.2 percent at institutions. It should be noted, however, that the 35.8 percent at the Law Center is the highest in the system, and the 31 percent at OSU Technical Branch, Oklahoma City, ranks third.

Among the constituent agencies, the OU Health Sciences Center accounted for 79.1 percent of the total sponsored research, the OSU Agriculture Experiment Station for 7.2 percent and the OSU Cooperative Extension Service for 4.2 percent of the total. The other four agencies reporting expenditures for this purpose accounted for the remaining 9.5 percent of the total.

An item of significance is the amount of expenditures for E&G Part II, Sponsored Research and Programs reported by the constituent agencies. The 1997-98 total of $87,843,591 compares with $122,444,617 spent by the 25 colleges and universities for this purpose. The constituent agencies' expenditures equal 71.7 percent of those of institutions.

The financial significance of the constituent agencies in the State System is indicated by comparison of the total expenditures with those same type expenditures by the 25 colleges and universities. In 1997-98, the constituent agencies spent $432,104,445 while the colleges and universities spent $1,289,612,066.

Constituent Agencies' expenditures were equal to 33.5 percent of those for the colleges and universities. This compares with 31.9 percent for 1994-95.

The percentage of expenditures in the instruction function are higher than the 41.1 percent average of constituent agencies for five of the six agencies reporting expenditures in this function. Research claims 100 percent of the Agriculture Experiment Station budget, while public service claims all of the Cooperative Extension Service budget. Veterinary Medicine spends a larger portion of the budget on public service (41.1 percent) than either instruction (27.2 percent) or research (12.8 percent).

Not surprisingly, those agencies that offer academic programs generally spend approximately the same proportion of their budgets on teaching salaries as institutions. On the whole, however, professional salaries and other salaries and wages claim a larger share than at institutions. Professional salaries average 25.4 percent at constituent agencies and 15.8 percent at institutions. Other salaries and wages average 12.6 percent at constituent agencies, compared to 12.1 percent at institutions. The largest share of the budget spent on library books and periodicals is 8.1 percent at the Law Center, compared to an average 1.6 percent at institutions.

TABLE 13

TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

Agency	Total	Student Fees	State Appropriations	Federal Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU-HSC	87,839,991	13,141,531	67,959,590	-	6,364,801	-	-	374,069
OU LAW CENTER	7,975,602	2,856,066	4,653,156	-	421,870	41,280	-	3,230
OSU VET. MED.	14,738,428	2,213,506	9,440,501	-	444,408	-	612,685	2,027,328
OSU AG. EXP. STA.	26,203,472	-	20,040,731	3,231,611	1,551,505	690,252	280,279	409,094
OSU COOP. EXT. SER.	24,776,424	-	17,530,222	6,701,762	413,549	-	-	130,891
OSU-TB OKMULGEE	15,138,130	2,344,842	12,464,819	-	80,241	245	72,078	175,905
OSU-TB OKLA. CITY	11,005,226	3,410,102	7,394,320	-	-	-	-	200,804
OSU-COM	14,594,255	3,409,583	10,542,252	-	426,248	2,101	4,667	209,404
ALL CONSTITUENT	202,271,528	27,375,630	150,025,591	9,933,373	9,702,622	733,878	969,709	3,530,725

TABLE 14

PERCENTAGE DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL INCOME BY SOURCE FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

Agency	Total	Student Fees	State Appropriations	Federal Appropriations	Gifts & Grants	Sales & Services of Educational Departments	Organized Activities	Other Sources
OU-HSC	100.0%	15.0%	77.4%	0.0%	7.2%	0.0%	0.0%	0.4%
OU LAW CENTER	100.0%	35.8%	58.3%	0.0%	5.3%	0.5%	0.0%	0.0%
OSU VET. MED.	100.0%	15.0%	64.1%	0.0%	3.0%	0.0%	4.2%	13.8%
OSU AG. EXP. STA.	100.0%	0.0%	76.5%	12.3%	5.9%	2.6%	1.1%	1.6%
OSU COOP. EXT. SER.	100.0%	0.0%	70.8%	27.0%	1.7%	0.0%	0.0%	0.5%
OSU-TB OKMULGEE	100.0%	15.5%	82.3%	0.0%	0.5%	0.0%	0.5%	1.2%
OSU-TB OKLA. CITY	100.0%	31.0%	67.2%	0.0%	0.0%	0.0%	0.0%	1.8%
OSU-COM	100.0%	23.4%	72.2%	0.0%	2.9%	0.0%	0.0%	1.4%
All Constituent Agencies	100.0%	13.5%	74.2%	4.9%	4.8%	0.4%	0.5%	1.7%

TABLE 15

EXPENDITURES BY EIGHT CONSTITUENT AGENCIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1997-98

Agency	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU-HSC	84,348,585	49,542,909	3,190,125	238	9,409,821	1,268,406	5,210,712	10,717,326	-	2,842,062	2,166,986
OU LAW CENTER	7,669,563	5,115,888	-	-	1,999,442	-	193,494	360,739	-	-	-
OSU VET. MED.	14,627,867	3,980,469	1,876,503	6,012,077	844,729	70,364	353,512	1,490,213	-	-	-
OSU AG. EXP. STA.	24,848,099	-	24,848,099	-	-	-	-	-	-	-	-
OSU COOP. EXT. SERV.	24,397,108	-	-	24,397,108	-	-	-	-	-	-	-
OSU-TB OKMULGEE	15,670,435	8,984,431	-	-	733,885	1,312,302	1,744,334	2,444,495	-	205,656	245,332
OSU-TB OKLA. CITY	10,080,972	5,657,794	-	-	718,885	886,728	1,068,741	1,324,856	-	185,306	238,662
OSU-COM	14,714,011	7,415,740	373,319	356,906	2,147,781	422,195	2,209,378	1,393,092	-	303,440	92,160
All Constituent Agencies	196,356,640	80,697,231	30,288,046	30,766,329	15,854,543	3,959,995	10,780,171	17,730,721	-	3,536,464	2,743,140

TABLE 16

PERCENT DISTRIBUTION OF EXPENDITURES BY EIGHT CONSTITUENT AGENCIES FOR TEN EDUCATIONAL AND GENERAL FUNCTIONS FOR THE FISCAL YEAR 1997-98

Agency	Total	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation/ Maintenance of Plant	Scholarships/ Fellowships	Data Processing - Academic	Data Processing - Institutional
OU-HSC	100.0%	58.7%	3.8%	0.0%	11.2%	1.5%	6.2%	12.7%	0.0%	3.4%	2.6%
OU LAW CENTER	100.0%	66.7%	0.0%	0.0%	26.1%	0.0%	2.5%	4.7%	0.0%	0.0%	0.0%
OSU VET. MED.	100.0%	27.2%	12.8%	41.1%	5.8%	0.5%	2.4%	10.2%	0.0%	0.0%	0.0%
OSU AG. EXP. STA.	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OSU COOP. EXT. SERV.	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
OSU-TB OKMULGEE	100.0%	57.3%	0.0%	0.0%	4.7%	8.4%	11.1%	15.6%	0.0%	1.3%	1.6%
OSU-TB OKLA. CITY	100.0%	56.1%	0.0%	0.0%	7.1%	8.8%	10.6%	13.1%	0.0%	1.8%	2.4%
OSU-COM	100.0%	50.4%	2.5%	2.4%	14.6%	2.9%	15.0%	9.5%	0.0%	2.1%	0.6%
All Constituent Agencies	100.0%	41.1%	15.4%	15.7%	8.1%	2.0%	5.5%	9.0%	0.0%	1.8%	1.4%

TABLE 17

TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

Agency	Total	Teaching Salaries	Profess-ional Salaries	Other Salaries & Wages	Fringe Benefits	Profess-ional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU-HSC	84,348,585	26,399,789	14,948,630	9,797,403	13,459,979	1,565,337	601,621	2,537,282	2,495,383	1,610,221	980,904	-	9,952,036
OU LAW CENTER	7,669,563	3,078,472	1,031,365	429,181	1,121,819	5,682	135,112	97,826	585,758	385,199	619,921	-	179,228
OSU VET. MED.	14,627,867	2,391,269	3,531,151	2,040,688	2,017,906	-	139,924	387,904	2,943,790	795,762	7,680	-	371,793
OSU AG. EXP. STA.	24,848,089	-	10,898,971	3,831,567	3,584,877	-	397,361	-	2,766,886	2,428,637	13,055	-	926,745
OSU COOP. EXT. SERV.	24,397,108	-	13,164,134	3,300,935	4,894,860	-	761,769	-	1,391,116	378,942	4,293	-	501,059
OSU-TB OKMULGEE	15,670,435	5,651,597	1,974,467	2,000,743	2,579,668	-	276,666	522,133	1,707,610	538,442	108,421	-	310,688
OSU-TB OKLA. CITY	10,080,972	3,352,583	1,625,762	1,319,167	1,515,632	-	83,537	384,696	1,147,879	344,286	64,858	-	242,572
OSU-COM	14,714,011	4,254,648	2,676,905	1,932,758	1,933,156	-	175,154	350,245	1,545,037	792,926	244,888	-	808,294
All Constituent Agencies	196,356,640	45,128,358	49,851,385	24,652,442	31,107,897	1,571,019	2,571,144	4,280,086	14,583,459	7,274,415	2,044,020	-	13,292,415

TABLE 18

PERCENT DISTRIBUTION OF TOTAL EDUCATIONAL & GENERAL EXPENDITURES BY OBJECT FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

Agency	Total	Teaching Salaries	Profess-ional Salaries	Other Salaries & Wages	Fringe Benefits	Profess-ional Services	Travel	Utilities	Supplies & Other Operating Expenses	Property, Furniture & Equipment	Library Books & Periodicals	Scholarships & Other Assistance	Transfers & Other Disbursements
OU-HSC	100.0%	31.3%	17.7%	11.6%	16.0%	1.9%	0.7%	3.0%	3.0%	1.9%	1.2%	0.0%	11.8%
OU LAW CENTER	100.0%	40.1%	13.4%	5.6%	14.6%	0.1%	1.8%	1.3%	7.6%	5.0%	8.1%	0.0%	2.3%
OSU VET. MED.	100.0%	16.3%	24.1%	14.0%	13.8%	0.0%	1.0%	2.7%	20.1%	5.4%	0.1%	0.0%	2.5%
OSU AG. EXP. STA.	100.0%	0.0%	43.9%	15.4%	14.4%	0.0%	1.6%	0.0%	11.1%	9.8%	0.1%	0.0%	3.7%
OSU COOP. EXT. SERV.	100.0%	0.0%	54.0%	13.5%	20.1%	0.0%	3.1%	0.0%	5.7%	1.6%	0.0%	0.0%	2.1%
OSU-TB OKMULGEE	100.0%	36.1%	12.6%	12.8%	16.5%	0.0%	1.8%	3.3%	10.9%	3.4%	0.7%	0.0%	2.0%
OSU-TB OKLA. CITY	100.0%	33.3%	16.1%	13.1%	15.0%	0.0%	0.8%	3.8%	11.4%	3.4%	0.6%	0.0%	2.4%
OSU-COM	100.0%	28.9%	18.2%	13.1%	13.1%	0.0%	1.2%	2.4%	10.5%	5.4%	1.7%	0.0%	5.5%
All Constituent Agencies	100.0%	23.0%	25.4%	12.6%	15.8%	0.8%	1.3%	2.2%	7.4%	3.7%	1.0%	0.0%	6.8%

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TABLE 19

TOTAL AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH INCOME AND PROGRAMS FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

	Agency Special Account Income										Student Aid Income		E&G Part II
Agency	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loans/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid	Sponsored Research & Programs
OU-HSC	139,400,168	-	-	-	100,321	-	-	252,779	99,999,097	39,047,971	16,545	-	69,485,729
OU LAW CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-
OSU VET. MED.	210,840	-	-	-	-	-	-	60,191	-	150,649	-	-	2,042,123
OSU AG. EXP. STA.	622,866	-	-	-	-	-	-	-	-	622,866	-	-	6,333,677
OSU COOP. EXT. SERV	416,195	-	-	-	-	-	-	-	-	416,195	-	-	3,721,838
OSU-TB OKMULGEE	4,407,609	-	1,295,216	659,521	232,912	911,500	-	351,100	-	957,360	2,797,873	-	1,243,110
OSU-TB OKLA. CITY	1,900,476	-	-	100,000	318,137	-	-	173,010	-	1,309,329	1,891,614	-	1,371,384
OSU-COM	2,130,973	-	-	1,999	-	-	-	37,656	-	2,091,318	48,989	-	3,645,730
All Constituent Agencies	149,089,127	-	1,295,216	761,520	651,370	911,500	-	874,736	99,999,097	44,595,688	4,755,021	-	87,843,591

TABLE 20

EXPENDITURES FOR AGENCY SPECIAL ACCOUNT INCOME, STUDENT AID, AND SPONSORED RESEARCH AND PROGRAMS FOR EIGHT CONSTITUENT AGENCIES FOR THE FISCAL YEAR 1997-98

	Agency Special Account Expenditures										Student Aid Expenditures		E&G Part II
Agency	Total	Intercollegiate Athletics	Food Service	Student Store	Student Union	Housing	Student Loans/ Scholarships	Student Organizations	Fees from Employee Earnings	All Other	Scholarships/ Fellowships	Other Student Aid	Sponsored Research & Programs
OU-HSC	135,439,125	-	-	-	98,056	-	-	258,880	66,473,329	68,608,860	16,483	-	69,485,729
OU LAW CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-
OSU VET. MED.	162,345	-	-	-	-	-	-	38,593	-	123,752	-	-	2,042,123
OSU AG. EXP. STA.	531,285	-	-	-	-	-	-	-	-	531,285	-	-	6,333,677
OSU COOP. EXT. SERV	333,092	-	-	-	-	-	-	-	-	333,092	-	-	3,721,838
OSU-TB OKMULGEE	3,975,473	-	1,094,988	947,741	79,347	696,319	-	366,873	-	790,205	2,799,073	-	1,243,110
OSU-TB OKLA. CITY	1,244,024	-	-	88,599	31,055	-	-	139,225	-	985,145	1,738,507	129,385	1,371,384
OSU-COM	1,486,433	-	-	921	-	-	-	1,058,861	-	426,651	48,989	-	3,645,730
All Constituent Agencies	143,171,777	-	1,094,988	1,037,261	208,458	696,319	-	1,862,432	66,473,329	71,798,990	4,603,052	129,385	87,843,591

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Appendix A presents the total cash expenditures for current operating purposes in the Oklahoma State System of Higher Education for 1997-98. Selected data are combined in the table to permit comparison of the cash expenditures for the four major activity areas of the 34 State System budget agencies.

The total current operating expenditures for 1997-98 were $1,721,716,511 for the State System. Educational and General--Part I expenditures comprised 53 percent of the total. Educational and General--Part II (principally federal grants for Sponsored Research and Programs) expenditures made up 12.2 percent of the total. Auxiliary Enterprises account for 27.7 percent of the total and Student Aid for the remaining 7.0 percent.

Certain differences between the 25 colleges and universities as a group and the eight other constituent agencies are indicated by the percentage distribution of expenditures within the groups. Auxiliary Enterprises and Student Aid combined comprise 34.9 percent of the total expenditures for the institutions. For the eight other constituent agencies these two categories comprise 34.2 percent of the total expenditures. The colleges and universities spent 9.5 percent of their total outlay for Educational and General--Part II, Sponsored Research and Programs while the other eight agencies spent 20.3 percent of their total outlay for this purpose.

APPENDIX A

SUMMARY OF ALL CURRENT EXPENDITURES AT INSTITUTIONS AND OTHER CONSTITUENT AGENCIES IN THE STATE SYSTEM FOR THE FISCAL YEAR 1997-98

Type of Expenditures	25 Colleges & Universities		8 Other Constituent Agencies		Total State System	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Educational & General Part I	716,638,877	55.6%	196,356,640	45.4%	912,995,517	53.0%
Educational & General Part II Sponsored Research & Other Sponsored Programs	122,444,617	9.5%	87,843,591	20.3%	210,288,208	12.2%
Student Aid	116,453,059	9.0%	4,732,437	1.1%	121,185,496	7.0%
Agency Special Account Income (Auxiliary Enterprises)	334,075,513	25.9%	143,171,777	33.1%	477,247,290	27.7%
Total State System	**1,289,612,066**	**100.0%**	**432,104,445**	**100.0%**	**1,721,716,511**	**100.0%**